



Welcome to RockTenn.

Our goal at RockTenn is to be the first choice of our customers, our employees and our shareholders. We accomplish this by consistently satisfying our customers completely every time they do business with us by delivering the highest quality products and services at very low costs. We are also committed to investing in our physical assets and our co-workers to attain competitive advantage and providing the resources to achieve our goal.

This Employee Handbook outlines our current policies and procedures, and provides other information you need to know as an employee of RockTenn.

We conduct our business according to the highest ethical standards. Compliance with all applicable laws is mandatory—without exception—but laws alone do not define our ethical business practices. We empower our employees to make the right decisions, while meeting or exceeding the expectations of our customers, suppliers and fellow employees. The Employee Handbook also gives you guidance in these matters to help you meet our high ethical standards.

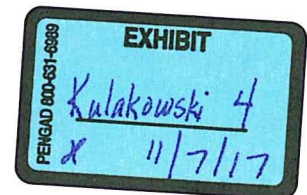
We are all here to make RockTenn the most respected company in our business and the most successful. Great companies achieve their success through their outstanding employees. If you share this aspiration with us, then RockTenn is the right place to build your career. We are committed to helping you perform at your best, while working together in a relentless pursuit of excellence—and you will be recognized and rewarded for your contributions. Your role with RockTenn will also give you the opportunity to excel at a level that brings a great deal of personal satisfaction.

Thank you for making RockTenn your company of choice.

With best regards,

A handwritten signature in black ink that reads 'Jim Rubright'.

Jim Rubright
Chairman and Chief Executive Officer





HANDBOOK ACKNOWLEDGMENT

EMPLOYEE COPY

I have reviewed the Employee Handbook for RockTenn. I am responsible for reading the Handbook completely and will seek clarification, as necessary, to ensure my understanding. I further understand that the Employee Handbook is not a complete statement of the Company policies and procedures, but is a **general summary guide only**.

I acknowledge that some of the general policies may be amended from location to location because each state may have different laws. As such, I understand that the Company will not enforce any general policies that are contrary to the laws of the state in which I work.

This Employee Handbook sets out certain Company policies and practices in effect as of the date of this publication. However, all of us recognize that we have to remain flexible in order to meet both foreign and domestic competition, so the flexibility to change policies is important. The Handbook does not limit this flexibility; nothing in the Handbook may be construed as a binding contract of employment or for any kind of employment benefits, nor as a promise or offer to contract. Instead, the Handbook's policies, procedures, guidelines and benefits are continually evaluated and may be amended, modified or removed at any time. Likewise, the Company's flexibility must not be limited by what people say without authorization. Accordingly, no one may enter into any agreement nor make any assurance that modifies the Handbook's contents except by written document signed by the Chief Executive Officer, Chief Financial Officer, General Counsel, Treasurer or Vice President of Risk Management.

I agree to read this Handbook (and the attached exhibits). I understand that a violation of any policy may result in disciplinary action, including possible termination, as well as civil or criminal liability.

I agree that, as a condition of my continued employment, the Company requires me to comply with the terms of this Handbook (and the attached exhibits), as amended or modified, or I may be subject to disciplinary action up to and including termination of employment.

Please date, sign and print your name as indicated below to acknowledge your agreement.

EMPLOYEE'S SIGNATURE

DATE

EMPLOYEE'S NAME (printed)

PLANT #

INTERPRETER'S SIGNATURE (IF APPLICABLE)

DATE

INTERPRETER'S NAME (printed)



PERSONNEL FILE COPY

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PURPOSE OF EMPLOYEE HANDBOOK

The purpose of the Employee Handbook is to provide information on benefits, policies and procedures of Rock-Tenn Company and its wholly-owned direct and indirect subsidiaries and designated joint ventures (which we refer to collectively as “**RockTenn**” or the “**Company**”). We ask that you read through your Handbook, and then keep it available for future reference. It is your responsibility to review the Handbook carefully to ensure you understand and comply with the policies and procedures outlined herein.

The guidelines in this Handbook are presented as a matter of information only, and do not describe all of the circumstances and situations in which you might find yourself, nor do they describe all policies and procedures that might affect the employment relationship. This Employee Handbook does not create a contract of employment or for benefits, and is subject to change from time to time. If you have any questions about information found in your Handbook, contact your manager, supervisor, human resources representative or your divisional Human Resources Director (HR Director).

This Employee Handbook applies to all salaried and non-union hourly employees of RockTenn working or employed in states other than California.

This Handbook supersedes and replaces any prior company-wide Handbooks; however, this Handbook is a complement to your current plant-specific policies and procedures. If any established plant/mill policies or appropriate state and local laws conflict with the policies in this Handbook, please contact your divisional Human Resources (HR) Director to discuss which rules apply.

AT-WILL EMPLOYMENT

The Company believes that freedom of choice is the American way. Freedom of choice enables every individual to take advantage of employment opportunities available to him or her, and provides every employer the opportunity to make the kind of changes necessary to compete in today's market. Unless otherwise specified in a written agreement signed by the Chief Executive Officer, Chief Financial Officer, General Counsel, Treasurer, Vice President of Procurement, Safety and Health or other duly authorized officer: (1) every employee or applicant has the right to resign and pursue other opportunities at any time either with or without prior notice and with or without giving a reason; and (2) the Company has the right to end any employee's employment relationship or to withdraw any offer to any prospective employee either with or without prior notice and with or without giving a reason for the decision. The Company believes that this policy of employment at-will promotes the best interests of all concerned.

EMPLOYMENT CATEGORIES

The following are categories for exempt and non-exempt employees of the Company:

- **Full-time Regular Employees:** those who are regularly scheduled to work a base schedule of thirty (30) hours or more per week. Full-time employees are eligible for various benefits.
- **Part-time Regular Employees:** those who are regularly scheduled to work a base schedule less than that of full-time, regular employees. On occasion, part-time employees may be scheduled, or may work more than their regular part-time schedule. Part-time Regular Employees are not eligible for benefits other than those legally mandated and the 401K plan.
- **Intern Employees:** those who are hired for a period of less than nine (9) months and work part-time or full-time while simultaneously attending school. These employees are not eligible for benefits other than those legally mandated.
- **Temporary Employees:** those who are hired for a limited time during peak periods or when there is a temporary need for increased staffing. Temporary employees are not eligible for benefits other than those legally mandated.
- **Exempt:** those who are exempt from federal/state overtime provisions. Exempt employees are not eligible for overtime pay and their salaries are calculated and paid twice monthly.
- **Non-Exempt:** those who receive overtime pay in accordance with federal/state law and their location's overtime policy. Non-exempt employees should check with their supervisor or manager for specifics.

RockTenn may also utilize temporary employees who are employed by a third party agency during a peak period or when there is a temporary need for increased staffing.

EQUAL EMPLOYMENT OPPORTUNITY POLICY

The Company is an equal opportunity employer. Employment decisions at the Company are based on merit, qualifications and abilities. The Company does not discriminate in employment opportunities or practices on the basis of race, color, religion, sex, pregnancy, national origin, physical or mental disability, veteran status, age or any other class protected by applicable federal, state or local law.

This policy covers all aspects of employment including, but not limited to, selection, job assignment, compensation, discipline, termination and access to benefits and training.

If an employee has a question or concern about, or is a victim of, any type of discrimination in the workplace, he or she must contact his or her divisional HR Director or call the Compliance Hotline at 1-800-482-9791. At the Company, be assured that an employee can raise concerns and make reports without fear of reprisal.

Requests for accommodation:

- The Company is committed to providing persons with disabilities access to our career opportunities. Under the provisions of applicable state and federal laws, we will make reasonable accommodations for qualified individuals with known disabilities, unless doing so would result in an undue hardship on the conduct of our business, or would create a hazardous condition for the employee or others.
- The Company encourages individuals with disabilities to request a reasonable accommodation by contacting their divisional HR Director to request such consideration. Making a request for an accommodation will not subject an employee to any adverse treatment. The Company asks for the support and cooperation of all employees if they are called upon to assist in providing an accommodation for a disabled employee.

The Company expects that all management personnel shall clearly understand and practice equal employment opportunity. Acts of unlawful discrimination or retaliation will not be tolerated. Furthermore, anyone found to be engaging in any type of unlawful discrimination or retaliation against any employee who reports incidents of discrimination or participates in investigations of discrimination will be subject to disciplinary action, up to and including termination of employment.

We ask that all employees support our equal employment opportunity objectives. The Company should be a place where people like to work, want to work and feel respected by the people around them.

DIVERSITY

The Company believes a diverse workforce provides the best environment for our continued success. We define diversity as basic differences among people, including, without limitation, age, personal background, education, disability, family status, gender, national origin, organizational level, physical attributes, race, religious beliefs and sexual orientation.

The Company believes that understanding, respect, inclusion and continuous learning through diversity can help us meet our objective of being the employer of choice for our employees and the paper and packaging company of choice for our customers, thereby maximizing shareholder value.

EMPLOYMENT OF RELATIVES

To avoid conflict of interest, or the appearance of impropriety, no employment offer will be made to any member of the family of those employed by the Company without the express authorization and approval of the division executive vice president.

For purposes of this policy, family is defined as: husband or wife, children or their spouses, sister or brother, step-sister or step-brother, parents (including step parents), grandparents, aunts, uncles, nieces or nephews, in-laws (father, mother, sister, brother) or any relative residing in the household of an individual employed by the Company.

If relatives of employees of the Company also work at the Company, or if employees marry, continued employment will be prohibited under the following circumstances:

- Where one (1) family member directly or indirectly exercises supervisory, appointment or dismissal authority over, or has the authority to impose disciplinary action as to, another; or
- Where one (1) family member would audit, verify, receive or be entrusted with monies received or handled by another.

REHIRE

The Company will not rehire any person who is a former employee of the Company without the express authorization and approval of the general manager and the division executive vice president. A plant representative will advise the returning employee of his/her location's guidelines for reinstatement and bridging service. In most cases, if an employee is away from the Company for greater than twelve (12) months, he/she will start over as a new employee. Depending on the amount of time a person is away, there may be a waiting period for benefits, and vacation eligibility may start over. For more specific information on this, please contact your local HR representative or divisional HR Director. Benefit plan rules determine vesting and break-in- service for pension and 401(k) participation.

MEDICAL EXAMINATIONS

After a conditional offer of employment is made to an applicant, based on the requirements of the job position, a medical examination or "Fit for Duty" test may be required. The Company will choose the healthcare professional and pay for the examination. The job offer is then dependent on whether or not the applicant satisfactorily completes the examination.

We may also require that some current employees have periodic medical examinations. The medical examination is to help make sure employees can perform the essential functions of their job, with or without accommodation, for example.

We keep employees' medical information separate from other personnel information to protect employees' privacy.

EXIT INTERVIEWS

The Company strongly encourages an exit interview to be conducted when an employee is leaving. An exit interview is an opportunity to obtain valuable information about perceptions and opportunities for the Company to improve.

The exit interview is designed to gather information in a consistent, non-threatening manner. Exit interviews may be conducted in person or on-line.

The exit interview data can be helpful for a number of reasons. It can expose trends in current working conditions that could be improved, and/or provide information that could help reduce turnover within a particular department or plant. It can help assist a specific supervisor or manager with developmental needs and/or improve the effectiveness of management practices in general. Finally, it can help to address any detrimental patterns.

HOW WE COMMUNICATE**Why RockTenn Prefers a Union-Free Work Environment**

Rock-Tenn Company and its wholly-owned direct and indirect subsidiaries and designated joint ventures (which we refer to collectively as “**RockTenn**”) is committed to maintaining a positive and productive work environment in which all employees can obtain competitive pay and benefits based on their own contributions. This means that we want to continue to operate without a union -- to be “union free” -- in all departments and plants in which we are not presently unionized.* We believe that the individual relationship between employee and manager provides the best climate for teamwork and for the attainment of both the individual’s goals and those of the Company.

We are proud of the fact that we provide employees with fair treatment, personal respect, good working conditions, competitive wages and benefits and the opportunity to work on a team that is succeeding in the marketplace. For that reason, no employee should feel compelled to seek union representation. We feel that a union is simply not necessary to provide our employees competitive pay and benefits and fair treatment. We can accomplish much more by working together than against each other.

We know that employees may need to express their concerns and suggestions to us so that we can understand each other better and improve our company. All nonunion employees have that opportunity at RockTenn, without a third-party union standing between employees and management. We encourage and respect each individual's ability to speak on his or her own behalf. We will listen. We believe that issues can best be addressed through open communication in an atmosphere of mutual cooperation without a union.

We firmly believe that union representation is not productive for our employees, for our customers, or for the economic growth on which we all depend. We sincerely believe that a third-party influence could seriously impair the relationship between employees and management and jeopardize the long-term future of everyone who works for RockTenn. Our company has a history of success in balancing the interests and concerns of employees with the interests and concerns of our business. We have accomplished this best through a direct relationship between the individual employee and the management accountable for running the business. We strongly believe this is the best formula for success going into the future.

*This statement of policy does not address our plants that currently have unions as federal laws prevent any company from encouraging or supporting decertification of any union unless and until employees of any union have duly filed a petition to decertify their union.

Open Door Policy

Anytime people work together, misunderstandings can occur. Some people may feel that communication has been inadequate, think they have been treated unfairly or believe that a mistake has been made in the administration of a benefit or rule.

During the course of employment, an employee may encounter a bothersome problem or issue at work. An employee can approach a supervisor or manager to discuss a problem or issue. The following steps should be taken to resolve a problem:

- Take up the issue with a supervisor or manager. Most difficulties can be resolved during this step.
- If the employee is not satisfied with the supervisor or manager's response, or for some reason he/she does not wish to talk with his/her own supervisor or manager, he/she may take the problem to another supervisor or manager with whom he/she feels more comfortable. If there still is confusion or questions, the employee may take the problem to the local human resources representative or the divisional HR Director.
- If for any reason the problem is not resolved during steps one or two, the employee and his/her supervisor or manager should make arrangements to speak with a member of the management team at his/her location.

A specific problem or concern does not have to exist for an employee to be heard. Employees can ask questions, make suggestions or call attention to issues that need to be addressed and help us be the best company we can be.

In addition to the foregoing, if an employee has a problem of a personal nature and the employee does not want to discuss it in the workplace, he or she can contact our Employee Assistance Plan (EAP) for guidance and support (please see section A.6).

STATEMENT OF COMPLIANCE POLICY

It is the policy of RockTenn to comply with all applicable federal, state, local and foreign laws and to establish and maintain effective compliance program policies and procedures that are reasonably capable of reducing the prospect of criminal conduct.

Compliance Hotline

RockTenn maintains the RockTenn Compliance Hotline to enable employees to report:

- Complaints regarding accounting, internal accounting controls or auditing matters.
- Concerns about questionable accounting or auditing matters.
- Complaints about suspected violations by any RockTenn employee or agent of any law or of any RockTenn code of business conduct and ethics.

Responsibility

Any manager, supervisor or employee who witnesses or becomes aware of a suspected violation of federal, state, local, or foreign laws must report such instances to their divisional HR Director or the Compliance Hotline. Violations of this reporting requirement may be grounds for disciplinary action, up to and including termination of employment. All managers, supervisors, and employees are responsible for creating a workplace free from violation of federal, state, local, and foreign laws.



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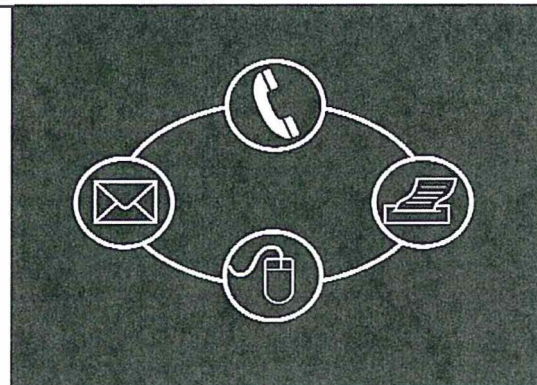
- Complaints regarding accounting, internal accounting controls or auditing matters.
- Concerns about questionable accounting or auditing matters.
- Complaints about suspected violations by any RockTenn employee or agent of any law or of any RockTenn code of business conduct and ethics.

Employees must report such matters to the RockTenn Compliance Hotline or to their divisional HR Director.

The RockTenn Compliance Hotline is maintained by an outside vendor, except for complaints mailed directly to the Company, which are received by the Legal Department. All reported matters will be investigated and, if appropriate, prompt corrective action will be taken.

All communications via the RockTenn Compliance Hotline may be made on an anonymous basis. Vague, non-specific or unsupported allegations are difficult to adequately investigate. Please provide as much detail as possible about each reported incident, including back-up documentation, if available, particularly if the communication is anonymous.

IT IS A VIOLATION OF ROCKTENN POLICY, AND IN MANY CASES APPLICABLE LAW, TO INTIMIDATE OR IMPOSE ANY OTHER FORM OF RETRIBUTION OR RETALIATION ON ANY EMPLOYEE OR AGENT WHO UTILIZES THE ROCKTENN COMPLIANCE HOTLINE IN GOOD FAITH.



4 ways to report:

- 1 By phone:**
1-800-482-9791
(toll-free)
- 2 By mail:**
RockTenn
504 Thrasher Street
Norcross, Georgia 30071
Attention: Compliance Hotline
- 3 On the Intranet:**
Via the RockNet Intranet Site
by clicking on the link labeled
"RockTenn Compliance Hotline"
under "Being a RockTenn Employee."
- 4 On the Internet:**
Via RockTenn's Internet website
located at www.rocktenn.com by
clicking on the link labeled "RockTenn
Compliance Hotline"
on the "Contact Us" page.

CODE OF BUSINESS CONDUCT AND ETHICS

The Code of Business Conduct and Ethics, a copy of which is attached as **Appendices Exhibit A**, sets a standard of behavior required of all employees of the Company in all locations. Most of the rules are just good common sense and are easy to follow. However, if any rule seems unclear, it is the questioning employee's responsibility to ask his/her local HR representative or divisional HR Director for clarification or call the legal department.

Engaging in any of the practices listed below or any other actions, which, in the opinion of management, are detrimental to the orderly conduct or integrity of the business may result in disciplinary action, up to and including termination of employment.

This Handbook does not mandate the type of corrective action that may result from committing the following infractions, the timing of such corrective action or the procedures and precedent that may be utilized. Such decisions remain always at the complete discretion of the Company.

As it is not possible to list every conceivable infraction, or anticipate the circumstances under which an infraction may occur, employees should view this list as representative and not as all-inclusive:

- Absenteeism, tardiness, or leaving early from work that negatively impacts job and/or team performance;
- Failing to follow prescribed call-in procedures in the event of absence/tardiness;
- Violation of the Company's drug and alcohol abuse policy;
- Failing to follow all applicable safety and security rules, procedures and guidelines;
- Theft, damage, destruction or misuse of Company, employee, vendor, or customer property;
- Falsification or misrepresentation on any documentation;
- Violation of the Company's anti-harassment/non-discrimination policies;
- Violation of the Company's no solicitation policy;
- Conviction of illegal acts or violence, including assault and sexual crimes;
- Failure to report an employee's own criminal conviction;
- Unprofessional behavior, including the use of profanity and offensive language;
- Possessing firearms, weapons or explosives on Company property or while engaged in Company business ;
- Sabotage to, or on, Company property;
- Threatening another individual with bodily harm or assaulting another individual at any time while on Company property, during working hours or while engaged in Company business;
- Neglect of duties;
- Using Company or customer telephones for unauthorized calls (long-distance, excessive personal calls, etc.);
- Inadequate or substandard work performance;
- Participating in any dishonest or illegal activity while at the work site or engaged in Company business;
- Fighting, horseplay, practical jokes or pranks while at the work site or engaged in Company business;
- Smoking in prohibited areas;
- Engaging in any activity that conflicts with the interests of the Company or its customers;
- Violating the Company's Computer Resources Acceptable Use Policy (see Section A.3);
- Refusing or failing to respond to a phone call, email or page, if you are required to do so, for Company business purposes;

- Any conduct that is detrimental to Company operations or the operations of the Company's customers and/or vendors;
- Violation of the Employee Code of Business Conduct and Ethics (see Appendices Exhibit A);
- Violation of the Employee Invention and Confidentiality Agreement (see Appendices Exhibit B);
- Violation of the Insider Trading Compliance Policy (see Appendices Exhibit C); and/or
- Violation of the Antitrust Compliance Policy (see Appendices Exhibit D).

Nothing in this section is intended to alter the at-will nature of employment with the Company.

Note: If an employee is arrested, the Company may suspend the employee, with or without pay, or terminate the employee, depending on the circumstances.

CONFIDENTIAL INFORMATION

A copy of the Company's Employee Invention and Confidentiality Agreement is attached as **Appendices Exhibit B**. Employees of the Company may have access to information about the Company that is not available to the public. It is the responsibility of every employee to treat this kind of information appropriately and not to share it with anyone outside the Company, or anyone inside the Company who does not have a legitimate business justification and official need to know such information.

This means that:

- Employees must regard all information about the Company, unless it has been released to the public, as private and confidential. Employees must not disclose any non-public information about the Company to anyone outside the Company, except for legitimate business purposes.
- Employees must maintain confidentiality regarding information obtained from parties with whom the Company does business (for example, customers, suppliers, consultants, joint venture partners, and licensors). They must not use for personal advantage or gain any information about the Company or any other organization that they acquire during the course of their employment, unless it has been released to the public. In addition, employees cannot help anyone else use such information for personal gain. Such information is considered "inside information" and Company policy forbids employees from using or helping others use it for gain (e.g., by trading in stock). This policy applies during non-working hours, as well. Employees must not share any "inside information" about the Company either intentionally or by careless comments. Employees should be aware that improper use of company "inside information" may result in civil and criminal liability and possible imprisonment. A copy of the Company's Insider Trading Compliance Policy is attached as **Appendices Exhibit C**.

Personnel Records

A personnel file is maintained for every employee of the Company. As one might expect, this file contains important information regarding an employee's work history with the Company. For example, your file might contain: an employment application, new hire paperwork, performance appraisals, change of status records, commendations, corrective action warnings, training and educational attainment records and emergency contact information.

The Company is also committed to maintaining the confidentiality of these records. As a result, we do not disclose or make available to other employees or managers any information, except for those who are involved in the processing, recording, monitoring, and maintenance of records, or on a "need to know" basis (i.e., a supervisor or manager). Please note that employee records and related information will not be released to third parties without the employee's written authorization. The only exception to this policy will be in the event an employee's records are requested for a government agency audit or otherwise as required by law. Verifications of employment (e.g., mortgage applications), including requests for information such as salary, dates of employment and job position, are processed using an outside vendor, The Work Number. All requests must be directed to its web site at theworknumber.com or by contacting them at 1-800-367-5690. For additional information, please reference the Verification of Employment policy included in this Handbook (Section A.5).

Employee Information Changes/Updates

The Company is committed to maintaining accurate and up-to-date personnel information. In order to do so, employee assistance is required. Please contact the following departments in the event there is a change or need to update the following types of records:

Payroll

- Legal Name
- Address and Telephone Number
- Emergency Contact Information
- All tax withholding forms
- Direct deposit information

Legacy RockTenn employees should contact the Benefits Service Center at 1-866-436-1768 or <http://benefits.rocktenn.com> and former Smurfit-Stone employees should contact the Service Center at 1-877-768-7348 or via the employee portal regarding the following:

- Dependent coverage for benefits
- Benefits eligibility based on marriage, divorce, separation, death, and loss or addition of other benefit coverage
- Life insurance beneficiaries
- Employee benefit contribution payment while on unpaid leave of absence

ANTI-HARASSMENT POLICY

It is Company policy to maintain a working environment free from unlawful harassment. All employees must treat each other in a manner free from verbal or physical harassment.

Our policy concerning harassment in the workplace is clear. Harassment is against the law and it will not be tolerated.

What is Illegal Harassment?

Illegal harassment includes unwelcome conduct which is severe or pervasive in nature, and it is based on an individual's race, color, religion, sex, pregnancy, national origin, mental or physical disability, veteran status, age or any other legally protected characteristic.

What is Sexual Harassment?

Sexual harassment encompasses a wide range of unwelcome, sexually directed behavior and has been defined in the following manner: Unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct of a sexual nature constitute sexual harassment when:

- Submission to such conduct is made either explicitly or implicitly a term or condition of individual employment; or
- Submission to, or rejection of such conduct by an individual is used as the basis for employment decisions affecting such an individual; or
- Such conduct has the purpose or effect of unreasonable interference with an individual's work performance or creating an intimidating, hostile or offensive working environment.

What are examples of Harassment?

Harassment includes, but is not limited to:

- Using offensive nicknames;
- Telling offensive jokes or making inappropriate innuendoes;
- Displaying lewd or offensive photographs or drawings;
- Suggesting that sexual activities would affect one's job, promotion, performance evaluation or working conditions;
- Making unwanted overtures of a sexual nature; or
- Other conduct that, even if not objectionable to some employees, creates a working environment that may be considered by others to be hostile or offensive.

Harassment applies to the conduct of a supervisor toward a subordinate, an employee toward another employee, a non-employee toward an employee, an employee toward a non-employee (such as a temporary employee, a contractor or a consultant), or an employee toward an applicant for employment.

Employees who believe they have been harassed must take the following immediate action:

- Express your discomfort to the harasser. Speak to the harasser about his or her conduct or behavior. State what action you find objectionable and want stopped. Respond immediately to the offending conduct or behavior. **Do not ignore the problem.**
- If you are not satisfied with the result, or if you are not comfortable confronting the harasser, notify your supervisor or manager, the divisional HR Director, or the Compliance Hotline at 1-800-482-9791. By notifying the Company of improper conduct, prompt steps to remedy the situation will be taken.
- If an employee makes a complaint regarding harassment to a supervisor or manager, then the supervisor or manager is required to notify his or her divisional HR Director along with his or her local human resources representative or senior management, if applicable.
- Keep your divisional HR Director informed about any repeat occurrence after the harasser has been notified that his or her conduct is offensive.
- If the harassment continues after you have reported the conduct to your supervisor or manager, the divisional HR Director, or the Compliance Hotline, report the continued harassment to the Compliance Hotline at 1-800-482-9791. Never assume that the Company will not take appropriate action because the conduct has continued.
- If a non-employee harasses you, immediately report the incident to your divisional HR Director or the Compliance Hotline at 1-800-482-9791. The Company cannot always control the conduct of all non-employees, but will attempt to remedy the situation.

Allegations of harassment will be investigated thoroughly. Substantiated acts of harassment will be met with appropriate disciplinary action, up to and including termination. Refusal to cooperate in an investigation of harassment is also prohibited. Information regarding specific incidents will be kept confidential to the extent possible within the necessary boundaries of the fact-finding process. The facts will determine the response to each allegation.

Any manager, supervisor or employee who witnesses or becomes aware of instances of harassment must report such instances to his or her divisional HR Director or to the Compliance Hotline. Violations of this reporting requirement may be grounds for disciplinary action, up to and including termination.

Retaliation Prohibited

Retaliation for harassment complaints is also against the law and will not be tolerated. Retaliation includes any adverse employment action against an employee because the employee has complained about or resisted unlawful harassment, discrimination or retaliation, or has cooperated in an investigation.

All managers, supervisors and employees are responsible for creating a workplace free from harassment. Be aware how your co-workers react to your comments and actions. If co-workers object to or seem uncomfortable with your conduct, acknowledge the objection and discontinue the conduct that is objectionable. Remember that what is acceptable behavior to some employees may not be acceptable to others.

Employees who feel they are a victim of harassment or retaliation should register a complaint with their divisional Human Resources (HR) Director or by calling the Compliance Hotline at 1-800-482-9791.

ANTI-VIOLENCE

The Company is committed to providing a safe working environment for our employees and our visitors. The following anti-violence guidelines apply to all Company locations:

As a condition of employment, employees are prohibited from possessing firearms, weapons or explosives on Company property, as well as acts of violence, vandalism or sabotage to, or on, Company property. Furthermore, employees are prohibited from threatening bodily harm or assaulting a co-worker at any time, or threatening bodily harm or assaulting any other individual while on Company property or while engaging in Company business regardless of the location.

If an employee is threatened, witnesses or overhears a threat of bodily harm, he/she must report it directly to a supervisor or manager. If the supervisor or manager was involved in the threat or is unavailable, the threat should be reported to a local human resources representative or another manager without delay. An employee must also report to a supervisor, manager or local human resources representative if he/she receives a threat while away from Company property and/or not in the course and scope of employment with the Company, if the employee has reason to believe that the threat may be carried out on Company property or while he/she is engaged in Company business. If an employee is assaulted, or witnesses an assault, he/she must report it to his/her local HR representative or divisional HR Director or call the Compliance Hotline immediately at 1-800-482-9791.

If an employee is aware that another employee, customer or vendor has possession of a firearm, weapon or explosive while on Company property, or that another employee has a firearm, weapon or explosive while that employee is engaged in Company business, regardless of whether he/she is on Company property, the employee must report it to a supervisor or manager immediately. If the supervisor or manager has the firearm, weapon or explosive or is unavailable, the employee must report it to his/her local HR representative or divisional HR Director or the Compliance Hotline without delay.

DOMESTIC VIOLENCE

The Company recognizes that domestic violence is increasingly a concern in the workplace. Domestic violence, or partner violence, is a pattern of coercive behavior that is used by one person to gain power and control over another which may include physical violence; sexual, emotional or psychological intimidation; verbal abuse; stalking; and economic control. Our policy is to raise awareness of domestic violence, provide support, when appropriate, to employees experiencing domestic violence and give guidance to management on addressing the occurrence of domestic violence and its effects on the workplace.

The Company will attempt to make available appropriate information, referral and resources to victims and other employees. **We will provide support through our Employee Assistance Program (EAP), HR personnel, as well as referrals to community agencies.** We encourage all employees to take advantage of these resources.

Our EAP has professionals trained to handle domestic violence cases. These professionals provide counseling, support and referrals. In addition, our EAP is a confidential resource for employees wanting to learn more about domestic violence or find out how to help a friend, family member, or co-worker. **To contact these resources legacy RockTenn employees should call the EAP at 1-877-622-4327 and former Smurfit-Stone employees should call the EAP at 1-800-424-1705.**

Any employee who threatens or commits acts of domestic violence at the workplace, or while using workplace resources, may be subject to disciplinary action, up to and including termination of employment. If appropriate, law enforcement will be contacted, which may result in arrest, criminal charges and/or prosecution. Workplace resources include, but are not limited to, phones, fax machines, email, mail, automobiles, pagers, office supplies and photocopy machines.

DRUG/ALCOHOL-FREE WORKPLACE AND TESTING POLICY

The Company is committed to maintaining a safe, secure, healthy and productive work environment for our employees and customers, as well as our visitors. Therefore, usage, ingestion, possession, sales, manufacture, transportation, dispensation or distribution of alcohol, drugs, intoxicants or controlled substances or drug paraphernalia of any kind on Company property, or while engaged in Company business, is prohibited and may result in discipline, up to and including termination of employment.

Being under the influence of alcohol or testing positive for the unlawful use of drugs is prohibited in the Company's workplace or while performing duties for the Company. The phrase "illegal use of drugs" includes the abuse of non-prescription medication or the use of any substance on Schedules I-IV of the Federal Control Substances Act in any manner (a) inconsistent with the proper prescription of a licensed healthcare provider (after an in-person examination); and (b) only when a healthcare

practitioner has granted permission to use or consume the drug in question while at work; and (c) only when use of the prescription drug does not impair the ability to perform the job.

Therefore, an employee will be required to submit to a drug/alcohol test as a result of the following events/ circumstances:

- Work-related incident that results in bodily injury or property damage:
 - If an incident involves bodily injury to an employee, or third party, and off-site treatment is sought, then the injured employee will be required to submit to a drug/alcohol test;
 - If an employee causes bodily injury to another employee, third party, or property damage while in the course and scope of employment, the employee causing the injury or damage will be required to submit to a drug/alcohol test;
- Any employee who, by reliable evidence, or by his or her observed or reported behavior, may be reasonably suspected of using, having ingested or being under the influence of drugs, alcohol or medications while in the course or scope of employment.

Post incident-related drug tests are intended to be administered within four (4) hours of the incident, and under no circumstances shall the test be administered later than thirty-two (32) hours after the incident occurred. However, this policy shall be amended from state-to-state in order to comply with each state's laws on such testing and in order for the Company to be able to utilize all inferences and defenses under each state's laws regarding such testing. Company car drivers are required to carry a drug test collection kit in their cars at all times.

As part of the Company's commitment to a drug-free work environment, all salaried and non-union hourly employees may be drug-tested on an annual basis. In addition, all employees who fall under the Department of Transportation (DOT) regulations may be subject to an annual drug test in compliance with DOT guidelines. The Company will also periodically conduct random drug tests, which could include testing some or all company employee, except where prohibited by state law, and may perform random alcohol tests at its discretion.

Complying with a required annual or random test is a condition of continuing employment. Any invalidation of the test (such as dilution of a sample) or refusal to submit to a drug or alcohol test may result in disciplinary action, up to and including termination of employment.

If an employee tests positive for non-medical use of drugs and/or alcohol, he/she will be subject to disciplinary action, up to and including immediate termination. Although an employee has the right to refuse to take a substance abuse test, he/she must understand that not cooperating in the testing process, without a legitimate business justification, will be treated as a positive test and may result in disciplinary action, up to and including termination.

If an employee is traveling on business or is unable to take the drug test within the required 3-day window, he/she must have his or her supervisor confirm his/her unavailability in writing. The employee must take the drug test as soon as is practical upon his/her return.

If an employee's drug test result is confirmed to be positive, the MRO (Medical Review Officer) will contact the employee to determine if there is a legitimate explanation for the confirmed positive result.

The use of any product or chemical that interferes with the sample collection and/or testing procedure will be treated as a positive test.

Drug and/or alcohol abuse poses safety and health risks to the user and others, creates security risks, has a negative impact on work efficiency and risks damage to property and equipment. Any failure to comply with this substance abuse guideline may result in discipline, up to and including termination, as allowed by applicable law.

However, alcohol may be allowed at Company sponsored events or functions with authorization from the appropriate General Manager, Divisional V.P., or Corporate Officer.

Any questions regarding the Company's drug and/or alcohol policy should be directed to the local human resources representative or divisional HR Director.

Employee Assistance

The Company recognizes that substance abuse may be a treatable problem and provides channels for help. A rehabilitation program is available through the Company's health insurance program to assist employees to correct a problem before it impairs performance and jeopardizes employment. The decision to seek early diagnosis and accept treatment for a substance abuse program is the responsibility of the employee.

COMPANY PROPERTY SEARCHES

Although RockTenn respects the legitimate privacy concerns of its employees on their own property and on their personal time, the workplace is a different situation. As such, employees should not have any expectation of privacy regarding Company property or personal items that they bring upon Company premises. RockTenn reserves the right to search Company premises at any time, without warning, to ensure compliance with our policies, including but not limited to those that cover employee safety, workplace violence, harassment, theft, fraud, drug and alcohol use, and possession of prohibited items.

RockTenn may search and inspect Company property, including but not limited to, lockers, desks, file cabinets, storage areas, break areas, and workspaces. RockTenn may also search personal items brought onto Company premises, including but not limited to, toolboxes, lunch boxes, briefcases, backpacks, purses, wallets, clothing, and bags. Likewise, as a condition of the employees' privilege to park personal vehicles on Company premises, employees hereby consent to, and RockTenn may hereby, search employees' vehicles that are located on RockTenn premises. Failure of an employee to allow, or interference by an employee with such searches, may result in disciplinary action, up to and including termination from employment. Such searches are for the greater health, safety, and welfare of everyone at RockTenn.

COMPLIANCE INTEGRITY AND COMPLIANCE WITH THE LAW

All employees have an important responsibility to preserve and guard the integrity of the Company. The Company is committed to compliance with all laws that affect our business. As a result, employees should avoid even the appearance of wrongdoing at all times, and conduct the Company's business in compliance with applicable law. If an employee becomes aware of any behavior that may be in

violation of applicable law, he/she should speak with his/her local HR representative or divisional HR Director or he/she may call the Compliance Hotline.

Supervisors are responsible for their own actions, as well as for the actions of the employees working for them. Violation of a law that affects the Company's business by a supervisor or manager or by those within his/her area of responsibility may be grounds for disciplinary action, including termination. In some cases, violation of such law may carry state and federal penalties for any involved employee, as well as for the Company.

The Company will not tolerate any retaliation by or against any employee for reporting, in good faith, any improper or criminal conduct of others.

CONFLICT OF INTEREST

The Company expects employees to conduct business according to the highest standards of conduct. Employees are expected to devote their best efforts to the interests of the Company and the conduct of its affairs. Business dealings that represent, or appear to represent, a conflict between the interests of the Company and an employee are unacceptable. The Company recognizes the rights of employees to engage in activities outside of their employment that are of a private nature and unrelated to the business. However, a policy of full disclosure must be followed to assess and prevent potential conflicts of interest from arising.

A conflict of interest would be conducting business on behalf of the Company, with companies owned by friends or relatives— such as freight companies, contractors or suppliers—simply on the basis of the personal relationship and with no additional qualification or competitive bid process. Also, having an ownership position in any company that does business with the Company qualifies as a conflict of interest. Contact your local HR representative or divisional HR Director or call the legal department with questions regarding a possible conflict of interest inside or outside work.

OUTSIDE EMPLOYMENT AND ACTIVITIES

The Company recognizes that an employee may, from time to time, accept secondary employment, volunteer or participate in other activities and organizations. Employees are, however, expected to be available for all scheduled work at the Company, including other shifts and overtime work as may be needed. Any outside employment or interest that negatively impacts job performance, is in direct competition with the Company, or results in a conflict of interest will not be permitted. Speak with a supervisor or manager if a situation is encountered that appears to be in violation of this policy. Please refer to the RockTenn Employee Code of Business Conduct and Ethics, Appendices Exhibit A, for further details regarding the Company's business conduct policies.

NO SOLICITATION POLICY

RockTenn is committed to maintaining a positive, productive and teamwork-centered environment. Accordingly, the Company strictly regulates all solicitation and distribution by employees and others.

Non-employees. Non-employees are not permitted to solicit employees, customers, contractors or vendors, or to distribute documents or things of any kind, at any time, on Company property or

through the use of Company facilities or equipment (including electronic equipment). Any trespassing, demonstration or unauthorized gathering by non-employees on Company property for any purpose is prohibited.

Employees. Employees are not permitted to solicit other employees, customers, contractors or vendors, or to distribute documents or things of any kind, during the working time of any of the employees involved or in working areas. Working time is the period when an employee is required to perform job duties.

No signs, notices, appeals, literature or advertisements of any kind may be placed on Company property, Company equipment or Company vehicles.

If an employee is aware of any solicitation or distribution contrary to this policy, the employee must report it immediately to a supervisor or manager.

Failure to comply with this policy will result in disciplinary action, including termination of employment, if appropriate.

This policy does not apply to business-related communications and documents generated by the Company. Additionally, this policy does not apply to company-sponsored events and programs such as the United Way, Junior Achievement, blood drives, etc.

This policy will be interpreted and applied to restrict solicitation and distribution to the fullest extent permitted by law.

ACCEPTANCE OF FEES AND GIFTS

No fee, other than reimbursement for expenses, will be accepted by an employee of the Company for services rendered as a representative of the Company. An employee must report to his/her supervisor or manager any gifts worth \$100 or more (monetary or otherwise) that he/she receives. For details, see Appendices Exhibit A – RockTenn Employee Code of Business Conduct and Ethics.

PURPOSE

The Company relies on its computer resources to conduct business. In order to ensure that employees, independent contractors, consultants, agents and other authorized computer users use Company computer resources properly, the Company has created this Acceptable Use Policy ("Policy").

The rules and obligations described in this Policy apply to anyone (including Users defined below) using Company computer resources wherever they may be located. Violations may result in disciplinary action, including termination, and potential civil and criminal liability. It is every User's duty to use Company computer resources responsibly, professionally, ethically and lawfully.

WHEN USING OR ACCESSING COMPANY COMPUTER RESOURCES, USERS MUST COMPLY WITH THE FOLLOWING PROVISIONS:**Definitions**

- The term **"Company computer resources"** as used in this Policy means the Company's entire computer network, including, but not limited to: host computers, file servers, application servers, communication servers, mail servers, fax servers, Web servers, network-attached computers, stand-alone computers, laptop and notebook computers, dumb terminals, fax machines, personal digital assistants (PDAs), smart phones and data-enabled wireless devices (such as cell phones), all Company software, e-mail and data files, and all internal and external networks that may be accessed directly or indirectly from the Company's computer network (for example, the Internet, commercial online services, value-added networks and e-mail systems).
- The term **"Users"** means all employees, independent contractors, consultants, temporary workers and other persons or entities who are authorized by the Company to use Company computer resources as evidenced by a valid account ID and password.
- The term **"material"** shall be construed broadly to include all communications, messages, data, information, documents and other content downloaded, uploaded, conveyed or otherwise created, stored or transmitted by or through Company computer resources.

Authorized Use

- Company computer resources are the property of the Company and may only be used for approved purposes.
- Only Users are permitted access to Company computer resources. No one else may access (and Users may not assist others to access) Company computer resources with any User password or account ID.
- Users are permitted access to Company computer resources to assist them in the performance of their jobs. Users at all times have the responsibility to use the computer resources in a professional, ethical and lawful manner. Users are expected to read and at all times comply with the terms of this Policy.
- Personal use of the Company computer resources is permitted when the use is not prohibited herein, the use is reasonable, limited, incidental and appropriate, and the use does not (1) interfere with the User's work performance; (2) interfere with any other User's work performance; (3) have undue impact on the operation of the computer resources; (4) violate any provision of this Policy or any other policy, guideline or standard of the Company, and (5) violate any law. Users at all times have the responsibility to use Company computer resources in a professional, respectable, courteous, ethical and lawful manner that reflects positively on the Company. Personal use, including personal e-mail, is **NOT PRIVATE** and is a privilege that may be revoked at any time.

No Expectation of Privacy

- Company computer resources are provided to Users to assist them in performance of their jobs.

Company may monitor use of its computer resources at any time and the Company provides no right of privacy (and Users should not have any expectation of privacy) in anything they create, store, send or receive using such resources. In particular, employees must understand and be aware that personal use (including personal e-mail) of company computer resources, when permitted as indicated above, is **NOT PRIVATE** and no expectation of privacy attaches to such use.

Waiver of privacy rights

- Users expressly waive any right of privacy in anything they create, store, send or receive using Company computer resources or through the Internet or any other computer network. Users consent to allowing authorized personnel of the Company to access and review all materials Users create, store, send or receive using such resources or through the Internet or any other computer network. Users understand that the Company may use all available means, including human and electronic means, to monitor use of its computer resources, including personal use.

Monitoring of computer usage

- The Company has the right, but not the duty, to monitor, block, disable and control any and all aspects of its computer resources, including, but not limited to, monitoring and blocking sites visited by Users on the Internet, monitoring and blocking social sites, blogs and other chat groups, newsgroups, and distribution lists, reviewing material downloaded or uploaded by Users to the Internet, and reviewing, blocking, erasing and storing e-mail, text messages and similar communications sent and received by Users.

PROHIBITED ACTIVITIES

- **Inappropriate or unlawful material**

Material that is fraudulent, harassing, embarrassing, sexually explicit, profane, obscene, intimidating, defamatory or otherwise unlawful or inappropriate may not be sent by e-mail, text messaging or any other form of electronic communication (such as bulletin board systems, newsgroups, blogs, or chat groups), downloaded from the Internet, or displayed on or stored in the Company's computers. Users encountering or receiving this kind of material should immediately report the incident to their supervisors.

- **Prohibited personal use**

Company computer resources may not be used for creation, dissemination, transmission or storage of substantial, significant, time consuming or resource consuming personal content. Examples would be personal audio, video or picture files, advertisements, solicitations, or promotions for personal businesses or organizations, and personal activities such as gaming, gambling, chain letters, surveys, on-line shopping and bidding, fund-raising, TV viewing, and political or religious activities. In addition, Company computer resources may not be used for any purposes prohibited by this policy, including illegal or unethical activities, including creation of nuisance, malicious or destructive code (e.g., viruses or self-replicating code), illegal duplication and distribution of copyrighted materials, or any other unauthorized or illegal use.

- **Duty not to waste computer resources**

Users must not deliberately perform acts that waste Company computer resources or unfairly monopolize such resources to the exclusion of others. These acts include, but are not limited to, sending or receiving mass mailings or chain letters, spending excessive amounts of time on the Internet, playing games, viewing movies, engaging in online chat groups and blogs, or otherwise creating unnecessary network traffic. Because audio, video and picture files require significant storage space, files of this sort may not be uploaded, downloaded, viewed or listened to unless business-related.

- **Unsolicited bulk e-mail (spam) and chain letters**

Without the express permission of their supervisors, Users may not send unsolicited bulk e-mails ("spam") to persons with whom they do not have a prior relationship. Users also may not forward or initiate chain e-mail. (Chain e-mail is a message sent to a number of people asking each recipient to send copies with the same message to a specified number of others.)

- **Altering attribution information**

Users must not alter the "From" line or other attribution-of-origin information in e-mail, messages or postings. Anonymous or pseudonymous electronic communications are forbidden. Users must identify themselves honestly and accurately when sending e-mail or otherwise communicating online.

USE OF COMPUTER SOFTWARE

- **Misuse of software**

Without prior authorization from the Company's Chief Information Officer, Users may not do any of the following: (1) copy Company software for use on home computers, laptops, notebooks, or other personal computing devices; (2) provide copies of Company software to any independent contractors or clients of the Company or to any third person; (3) download any software (such as freeware, shareware or demo software) from the Internet or other online service to any of the Company's computers or servers; (4) modify, revise, transform, recast or adapt any Company software; or (5) reverse-engineer, disassemble or decompile any Company software. Users who become aware of any misuse of Company software or any violation of copyright laws with respect to computer content or software should immediately report the incident to their supervisors.

- **Installation of unsupported software**

The Company's Information Technology (IT) department provides and installs all Company software. Most Users should have no reason to install any other software on their computers. If there is a need to install unsupported software, it should be done only as a business requirement and with management approval. When RockTenn IT Support is called to fix a computer that has unsupported software installed, the call will be handled on a "best effort" basis. If the problem cannot be resolved in a reasonable amount of time, the computer will be re-imaged with supported software and put back in a state that is known to work.

- **Communication of confidential information, trade secrets or proprietary information**

Unless expressly authorized by the CEO, CFO, or General Counsel, copying, sending, transmitting or otherwise distributing or disseminating the Company's confidential, trade secret or proprietary data or information, including without limitation, the Company's technical or financial information, customer and supplier lists, pricing information, and other confidential or secret information is strictly prohibited. Unauthorized use or dissemination of this information may result in substantial civil liability, as well as severe criminal penalties under state and federal laws such as securities laws and the Economic Espionage Act of 1996.

PASSWORDS

- **Responsibility for passwords**

Users are responsible for safeguarding their passwords for access to Company computer resources. Individual passwords should not be printed, written, stored online or given to others. Users are responsible for all transactions made using their passwords. No User may access Company computer resources with another User's password or account. Users must not give their passwords to anyone at any time, either in person, online or over the telephone, regardless of the identity of the potential recipient or the reason for the request. No member of the RockTenn IT Support team will ask for such passwords. This means it may be necessary at

times for a Support analyst to reset passwords in order to resolve problems that a User is experiencing.

- **Passwords do not imply privacy**

Use of passwords to gain access to the Company computer resources or to encode particular files or messages does not imply that Users have an expectation of privacy in the material they create or receive on the computer system. The Company has global administrative accounts that permit it access to all material stored on its computer system, regardless of whether that material has been encoded with a particular User's password.

- **Password Upkeep**

Users should change their passwords every ninety (90) days. This is a requirement for all systems and will be automated wherever feasible in order to make the process as simple as possible. The only exception is a limited number of "generic accounts" created primarily for multi-shift plant floor applications where multiple employees share a common computer account or user ID (for example, plant floor data collection systems in Consumer Packaging plants).

- **Good Password Practices**

All passwords should be obscure, and when technically possible should be eight or more characters in length (maximum of ten). Passwords may not start with a numeral if the User is an AS/400 user. A good password contains a minimum of one character from at least three of the four classes below:

- Lowercase letters
- Uppercase letters
- Arabic numerals (e.g., 1, 2, 3, 4)
- Special characters and symbols (e.g., #, \$, %)

E-MAIL

No Privacy in Communications

Users should never assume that electronic communications are either private or secure. E-mail and similar communications follow many transmission pathways, can be intercepted and stored indefinitely, and can be processed by many domestic (and sometimes foreign) computers during transmission. Moreover, copies of e-mail messages can always be forwarded to others either electronically or on paper without the sender's knowledge or consent. In addition, e-mail sent to nonexistent or incorrect usernames may be delivered to unintended recipients.

Treat E-mail as a Business Record

Business records provide important evidence of the Company's business-related activities. Business records must be retained according to their ongoing business, legal, regulatory compliance, operational and historical value to the Company in accordance with the Company's record retention policies. The process of defining, identifying and retaining business records is one of the most important e-mail management activities a User can undertake. Essential e-mail must be retained in accordance with Company record retention policies, which can be found at the Company intranet site or obtained from the Legal Department. Non-essential e-mail and attachments should be deleted on a regular and routine basis. This ensures that expensive computer storage is used in the most effective manner, while preserving business records that are important to the ongoing operation of the Company.

Employee's duty of care

Users should endeavor to make each electronic communication truthful and accurate. Users should use the same care in drafting e-mail and other electronic documents as they would for any other written

communication. Users should always keep in mind that anything created or stored on the Company's computer resources may, and likely will, be reviewed by others.

Standard footers for e-mail

The footer below will automatically be appended to all e-mail sent outside the Company. The Legal and Benefits departments will use a slightly different footer.

This message, including its attachments, is an electronic communication under the Electronic Communications Privacy Act, 18 U.S.C Section 2510. This message is the confidential property of Rock-Tenn Company, Norcross, GA. Disclosure is strictly limited to recipients intended by sender. Unless previously authorized in writing, this message does not constitute an offer, acceptance or agreement of any kind. This message may contain confidential attorney-client privileged information and attorney work product. If you are not the intended recipient or responsible for delivery to the intended recipient, you are advised that use, dissemination, forwarding, printing, or copying of this message is STRICTLY PROHIBITED. If you receive this message in error, please notify the sender immediately by return e-mail and delete the message from your system. Sender is not liable for damage, errors, or omissions related to or caused by transmission of this message.

USE OF THE INTERNET**Proper Use**

Certain Users may be provided with access to the Internet to assist them in performing their jobs. The Internet can be a valuable source of information and research. In addition, Internet e-mail can be an excellent means of communicating with the Company's customers and clients, outside vendors and other businesses. Use of the Internet, however, must be tempered with common sense and good judgment. If use of the Internet is abused, access to it will be taken away. In addition, Users who abuse the privilege may be subject to disciplinary action, including possible termination, and civil and criminal liability.

Disclaimer of Liability

The Company is not responsible for material viewed or downloaded by Users from the Internet. The Internet is a worldwide network of computers that contains billions of pages of information. Users are cautioned that many of these pages include offensive, sexually explicit and inappropriate material. In general, it is difficult to avoid at least some contact with this material while using the Internet. Even innocuous search requests may lead to sites with highly offensive content. In addition, having an e-mail address on the Internet may lead to receipt of unsolicited e-mail containing offensive content. Users accessing the Internet do so at their own risk.

Blocking Inappropriate Content

The Company may use software to identify inappropriate, illegal or sexually explicit Internet sites (and User attempts to access such sites.) Such sites may be blocked from access by Company networks. In the event a User nonetheless encounters inappropriate, illegal or sexually explicit material while browsing on the Internet, he/she should immediately disconnect from the site, regardless of whether the site was subject to Company blocking software.

Games, Gambling, Shopping and Entertainment

Users may not use the Company's Internet connections to download games, engage in gambling, engage in personal on-line shopping or bidding, watch videos or TV broadcasts for personal entertainment, or download entertainment software or content, including screen savers. Games may not be played on Company computers, Company networks or over the Company's Internet connections.

Illegal Copying

Users may not illegally copy material protected under copyright laws or make such material available to others for copying. Users are responsible for complying with all copyright laws and applicable licenses that may apply to software, files, graphics, documents, messages and other content they wish to download or copy. A User may not agree to a license or download any material for which a registration fee is charged without first obtaining the express written permission of Company's IT Department.

Accessing the Internet

To ensure security and avoid the spread of viruses, Users accessing the Internet through a computer attached to the Company's network must do so through an approved Internet firewall. Accessing the Internet directly via modem, wireless card, or other means which bypass the firewall, while attached to the Company's network, is strictly prohibited. Any computers that use the Company's Virtual Private Network (VPN) for broadband access to the Company network and Internet must be equipped with personal firewall software and anti-virus software.

SECURITY**Accessing Another User's Files**

Users may not alter or copy a computer file belonging to another User without first obtaining permission from the owner of the file. Ability to read, alter or copy a file belonging to another User does not imply permission to read, alter or copy that file. In addition, Users may not use the Company's computer resources to spy on, "snoop", "spoof", or pry into the affairs of other Users by unnecessarily or illegally reviewing, receiving, altering or destroying their files and e-mail.

Accessing Other Computers and Networks

A User's ability to connect to other computer resources through the Company's network does not imply a right to connect to those systems or to make use of those systems unless specifically authorized by the operators of those systems.

Computer Security

Each User is responsible for ensuring that use of outside computers and networks, such as the Internet, does not compromise the security of the Company's computer resources. This duty includes taking reasonable precautions to prevent intruders from accessing the Company's network without authorization and to prevent the introduction and spread of viruses. Users may not install, access or use (or assist or allow others to do so) any software on Company computer resources that constitutes a "workaround", "backdoor" or similar device or code that damages, defeats, avoids or disables Company security procedures or firewalls.

VIRUSES/ENCRYPTION SOFTWARE/EXPORT**Detection and Reporting**

Viruses can cause substantial damage to Company computer resources. Each User is responsible for taking reasonable precautions to ensure he/she does not introduce viruses into the Company's network. Computer files obtained from sources outside the Company, including disks and other media brought from home, files downloaded from the Internet, newsgroups, bulletin boards or other online services, files attached to e-mail and files provided by customers or vendors, may contain dangerous computer viruses that may damage Company computer resources. If a User suspects that a virus has been introduced into the Company's network, he or she must notify RockTenn IT Support immediately.

Use of Encryption Software

Users may not install or use encryption software on any Company computer resources without prior consent or authorization of the Company's IT department. Apart from login passwords, Users may not use passwords or other encryption keys to prevent access to their work on the computer system.

Export Restrictions

The United States government and the governments of other countries have imposed restrictions on export of programs or files containing encryption technology (such as e-mail programs that permit encryption of messages and electronic commerce software that encodes transactions). Software containing encryption technology is not to be placed on the Internet or transmitted in any way outside the countries where Company facilities are located without prior written authorization from the Company's Legal department.

MISCELLANEOUS**Compliance with Applicable Laws and Licenses**

In their use of Company computer resources, Users must comply with all software licenses, copyrights and all other applicable state, federal and international laws governing intellectual property rights and online activities.

Home Computers

Many Users have been authorized to use their home computers and other devices to remotely access Company computer resources. The rules and obligations of this policy also apply when accessing Company computer resources from such computers and devices, or any other computer equipment. All such computers and devices must have up-to-date virus protection and personal firewall software in order to prevent possible contamination of or damage to Company computer resources.

Information Technology (IT) Personnel

Certain portions of this policy may not apply to some Company IT personnel —especially Support Analysts — while performing their assigned duties.

Other Applicable Policies

In their use of Company computer resources, Users must observe and comply with all other relevant policies and guidelines of the Company.

COMPUTER RESOURCES ACCEPTABLE USE POLICY – RECEIPT & ACKNOWLEDGMENT FORM



PERSONNEL FILE COPY

I hereby acknowledge and agree that I have read the Rock-Tenn Company Computer Resources Acceptable Use Policy (the "Policy") and have sought clarification, as necessary, to ensure my understanding of the Policy.

I hereby agree to comply with the terms of the Policy. I hereby further acknowledge and agree that a violation of the Policy may result in disciplinary action, including possible termination, as well as civil or criminal liability.

Please date, sign and print your name as indicated below to acknowledge and confirm your agreement with the Policy.

EMPLOYEE'S SIGNATURE:

DATE:

EMPLOYEE'S NAME (printed):

PLANT #:

INTERPRETER'S SIGNATURE (IF APPLICABLE):

DATE:

INTERPRETER'S NAME (printed):

PURPOSE

The Enterprise Security Policies (ESP) are an important weapon against security threats. With security threats rising in the workplace, RockTenn has designed security policies to meet the growing risk head on. The Enterprise Security Policies protect the Company's financial data, operating information and business systems—all valuable business assets. In the policies, you'll see familiar topics, such as the importance of not sharing your password with anyone and the need to report suspicious-looking e-mails to RockTenn Support. You'll also see new topics, such as why you should lock your computer when you leave your workstation. These policies are covered in an abridged fashion in the following pages. An expanded document, called the *Enterprise Security Policies: Supporting Details*, provides background information and additional details for each policy.

A panel, called the *Security Management Team*, oversees security issues and keeps the policies up-to-date. Heading up the team is the IT Director of Technology who also serves as Chief Information Security Officer.

All Employees Must Sign Acknowledgment Form

Complying with the Enterprise Security Policies is mandatory for all employees. To ensure employees read and understand the policies, the Company requires every employee to review the ESP and sign an acknowledgment form. If you have any questions about the ESP or security issues at RockTenn, please contact the IT Director of Technology.

Security Training and ESP Review

Security risks are here to stay, so all RockTenn employees must take a mandatory information security awareness training session as noted in the policy. Online training is available on the RockNet Support Tab at [30 Minutes to a More Secure Company](#).

FOR COMPUTER USERS

The Enterprise Security Policies (the "Policy") protect one of RockTenn's most important assets—our information. Whether that information is on paper, in electronic form, on film, or spoken, every RockTenn employee is responsible for keeping it secure.

No matter how much RockTenn works and spends to fortify our systems, one well-meaning person giving a password out over the phone or posting it on a sticky note can create a gaping hole in our security. Our trusting nature and desire to be helpful can backfire when a con artist takes advantage by tricking us into giving away information. Seemingly harmless information, such as when key personnel are on vacation or the name of an executive's administrative assistant, can play a role in breaking into our systems. That's why it's crucial that all RockTenn employees are familiar with the procedures in this Policy.

For more detail on the Enterprise Security Policies, refer to the *Enterprise Security Policies: Supporting Details* document on RockNet. It lists more detailed steps on complying with the policies and also explains why each is needed. If you are a manager, plant manager, or computer captain, RockTenn recommends that you read both this Policy and the *Supporting Details* document. Failing to comply with any part of the Policy could result in disciplinary action up to and including termination.

A group called the *Security Management Team* develops and updates these policies. If you have any questions relating to information security, please contact the IT Director of Technology.

- **Be wary of being manipulated:** Con artists try to exploit your natural tendency to be trusting to gain access to RockTenn's information. They may use the telephone or internet to trick you, for example by calling you, pretending to be an administrator, and asking for your password. Be wary of people you don't know, and never reveal your password—under **no** circumstances will a RockTenn employee ask for your password. Similarly, if you see a suspicious person, escort them to the reception area to obtain a visitor badge. Call your supervisor if you meet resistance. *For details, see sections 3.1.4 and 9.1.5 of the Enterprise Security Policies: Supporting Details which can be located on the company intranet at <http://intranet/C19/C10/Enterprise%20Security%20Poicy%20Cent/default.aspx>*
- **Guard sensitive documents carefully:** Shred sensitive documents you no longer need. Store and print sensitive documents in a way that no unauthorized personnel can access them. When photocopying sensitive information, be sure to remove your originals from the copier, including any partial copies that may have gotten jammed in the copier. If you transport sensitive documents, keep them under lock and key or with you at all times. Follow Company policies and procedures for retaining records and information, including those retained electronically (such as in e-mail). If you use outside firms to retain records, have them sign agreements saying they will follow company policies as well.

For details, see sections 4.7 and 4.8.1 of the Enterprise Security Policies: Supporting Details.

- **Be careful with your voice mail:** Do not leave sensitive information in voicemail messages. Be sure to change your default password immediately, and make the password hard to guess (for example, don't include your extension number in your password). *For details, see section 6.4.2 of the Enterprise Security Policies: Supporting Details.*

- **Forward requests for sensitive information to the appropriate departments:** Only certain RockTenn employees are authorized to release sensitive company information, and only for business reasons. These employees need to verify the identity of anyone asking for information and verify fax numbers and e-mail addresses before sending. For faxing, they also need to make sure the fax cover sheet includes the company-standard wording concerning security, and that the recipient immediately retrieves the fax. Refer requests for employee-related information (such as reference checks) to your local HR representative or divisional HR director. Forward requests for sensitive information to the Legal Department. *For details, see sections 4.4.1, 4.4.2, and 4.9 of the Enterprise Security Policies: Supporting Details.*
- **Make sure your passwords are hard to guess and guard them carefully:** Your passwords are the number one way RockTenn protects its systems, so keep them confidential (for example, don't write them on sticky notes). Don't share your user ID and password with coworkers—if they need to access the systems you have access to, they need to go through the approval process to be given their own user ID for that system.

When creating a new password, make sure it is difficult to guess: when technically possible, use at least eight characters; include a mix of alpha, numeric and special characters (#\$%&!); and don't use easy to guess information such as your user ID, family names, telephone numbers, or birth date.

For details, see section 3.1.4 of the Enterprise Security Policies: Supporting Details.

- **Guard your workstation:** If you use a personal computer, lock it when you step away. If you use a laptop computer, guard it carefully, particularly in airports. For both laptop and desktop computer users, save files on a network drive (such as F:) so they are backed up. *For details, see sections 3.1.2 and 4.6.2 of the Enterprise Security Policies: Supporting Details.*
- **Be careful when e-mailing and using the internet:** Unless all RockTenn employees are cautious, e-mail and internet connections are openings that can give viruses and other malicious programs access to RockTenn's network. If you connect to the RockTenn network using a PC that isn't issued by RockTenn, make sure the PC has antivirus software actively running (this software is included and turned on for all RockTenn-issued PCs). If you download software from the internet, make sure it is licensed. Don't open e-mail attachments from unknown senders, and forward any suspicious messages to RockTenn Support. *For details, see sections 4.3.1 and 4.3.2 of the Enterprise Security Policies: Supporting Details.*
- **Involve Information Technology when buying equipment (including phones) and software:** Buy all computer equipment, software, telephone systems, and related services through the Information Technology Department, and involve Information Technology when researching software or installing cabling. If you hire an outside firm to develop software or web sites, make sure the Information Technology Department is involved so that they can make sure the necessary security controls are in place and contracts are properly negotiated. When disposing of equipment, call RockTenn Support for information on a service that makes sure computers are properly cleaned of information and disposed of.

For details, see sections 5.1, 5.2.2, 6.1, 6.2.2, 6.4.1, and 8.1.3 of the Enterprise Security Policies: Supporting Details.

- **Working from outside the office:** To access the RockTenn network from home or any location outside your office, you need approval of your general manager or department head. The Company prefers that you use the VPN (Virtual Private Networking) software, which requires a high-speed connection (a cable modem or DSL).

For details, see section 3.1.7 and 6.3 of the Enterprise Security Policies: Supporting Details.

- **Be careful with modems and wireless devices:** Modems and wireless devices are difficult to secure. You need the Security Management Team's approval before installing a modem or wireless device. For modems, use internet access rather than modem access whenever possible, and if a modem is the only connection method possible, keep the modem turned off if you are not actively using it.

For details, see sections 4.4.3, 4.4.4, and 4.10 of the Enterprise Security Policies: Supporting Details.

- **Report potential security breach incidents:** Immediately report suspected security breach incidents to your supervisor, who should immediately report them to the Security Management Team via RockTenn Support. Don't try to investigate the incident—only staff appointed by the Security Management Team are authorized to investigate. Some security incidents must be reported to outside authorities, but only the RockTenn Legal department is authorized to do so.

For details, see sections 12.1 and 12.2 of the Enterprise Security Policies: Supporting Details.

ADDITIONAL POLICES FOR MANAGERS

- **When employees leave:** If you are a supervisor and one of your employees leaves, make sure both the employee's system and facility access are removed as quickly as possible the day the employee leaves.

For details, see section 10.1 of the Enterprise Security Policies: Supporting Details and section A.1 of the Manager Handbook.

- **Giving employees access to systems:** Follow documented procedures for giving employees access to systems, giving only enough access for the employee to perform his or her job. Review access when an employee transfers to a new role or location. In most cases, each employee is assigned a unique user ID so that their activities can be traced to them. In a few cases (such as certain plant floor systems) multiple employees can share a user ID if the workstation's access and functionality are very limited.

For details, see section 3.1 of the Enterprise Security Policies: Supporting Details.

- **Giving non-employees access to our systems:** If you need a user ID for a non-employee, let RockTenn Support know so that the ID can be set to expire on a date (usually within 60 days; longer periods up to one year may be obtained with the approval of the IT Information Security Manager; expiration dates may be renewed if needed). If the non-employee needs to connect to our network from outside the office, you need the approval of the IT Director of Technology.

If a business partner needs access to the company network, you must present a significant business case and the partner must pass a security review. To exchange any non-public data with a business partner, the partner needs to sign a contract stating the terms of the exchange and how the software and data will be protected. The contract must be approved by the Company's Legal department and the Information Technology Department, and signed by an officer of the company.

For details, see sections 3.1.9, 4.1.9, and 4.5.2 of the Enterprise Security Policies: Supporting Details.

EMPLOYEES WHO USE COMPUTERS – RECEIPT & ACKNOWLEDGEMENT FORM



PERSONNEL FILE COPY

I hereby acknowledge and agree that I have read the Rock-Tenn Company Enterprise Security Policies (the "Policy"). I hereby further acknowledge and agree that I have consulted the *Enterprise Security Policies: Supporting Details* document for additional details as needed; and have sought clarification, as necessary, to ensure my understanding of the Policy.

I hereby agree to comply with the terms of the Policy. I hereby further acknowledge and agree that a violation of the Policy may result in disciplinary action, including possible termination, as well as civil or criminal liability.

Please date, sign and print your name as indicated below to acknowledge and confirm your agreement with the Policy.

EMPLOYEE'S SIGNATURE:

DATE:

EMPLOYEE'S NAME (printed):

PLANT #:

INTERPRETER'S SIGNATURE (IF APPLICABLE):

DATE:

INTERPRETER'S NAME (printed):

FOR NON-COMPUTER USERS

The Enterprise Security Policies (the “Policy”) protect one of RockTenn’s most important assets—our information. Whether that information is on paper, in electronic form, on film, or spoken, every RockTenn employee is responsible for keeping it secure.

No matter how much RockTenn spends to fortify our systems, one well-meaning person giving a password out over the phone or posting it on a sticky note can create a gaping hole in our security. Our trusting nature and desire to be helpful can backfire when a con artist takes advantage by tricking us into giving away information. Seemingly harmless information, such as when key personnel are on vacation or the name of an executive’s administrative assistant, can play a role in breaking into our systems. That’s why it’s crucial that all RockTenn employees are familiar with the procedures in this Policy.

For more detail on the Policy, refer to the *Enterprise Security Policies: Supporting Details* document. It lists more detailed steps on complying with the policies and also explains why each is needed. If you are a manager or plant manager, RockTenn recommends that you read both this Policy and the *Supporting Details* document. Failing to comply with any part of these policies could result in disciplinary action, including termination.

A group called the *Security Management Team* develops and updates these policies. If you have any questions relating to information security, please contact the IT Director of Technology.

- **Be wary of people who try to trick you:** Con artists attempt to take advantage of your natural tendency to be trusting to gain access to RockTenn’s sensitive information. They may use the telephone to trick you, for example by calling you, pretending to be a RockTenn employee, and asking for information (even telling a con artist when key personnel are out of town can be harmful). They may ask you to let them into the building, saying they’ve lost their security badge. The bottom line is, be wary of people you don’t know. If you see a suspicious person, escort them to the reception area to obtain a visitor badge. Call your supervisor if you meet resistance.
- **Guard sensitive documents carefully:** Shred sensitive documents you no longer need. Store and print sensitive documents in a way that no unauthorized personnel can access them. When photocopying sensitive information, be sure to remove your originals from the copier, including any partial copies that may have gotten jammed in the copier. If you transport sensitive documents, keep them under lock and key or with you at all times. Follow Company policies and procedures for retaining records and information, including those retained electronically (such as in e-mail). If you use outside firms to retain records, have them sign agreements saying they will follow company policies as well.

For details, see sections 4.7 and 4.8.1 of the Enterprise Security Policies: Supporting Details.

- **Be careful with your voice mail:** Do not leave sensitive information in voicemail messages. Be sure to change your default password immediately, and make the password hard to guess (for example, don’t include your extension number in your password).

For details, see section 6.4.2 of the Enterprise Security Policies: Supporting Details.

- **Forward requests for sensitive information to the appropriate departments:** Only certain RockTenn employees are authorized to release sensitive company information, and only for business reasons. These employees need to verify the identity of anyone asking for information and verify fax numbers and e-mail addresses. For faxing, they also need to make sure the fax cover sheet includes the company-standard wording concerning security, and that the recipient immediately retrieves the fax. Refer requests for employee-related information (such as reference checks) to your local HR representative or divisional HR director. Forward requests for sensitive information to the Legal Department.

For details, see sections 4.4.1, 4.4.2, and 4.9 of the Enterprise Security Policies: Supporting Details.

- **Report potential security breach incidents:** Immediately report suspected security breach incidents to your supervisor, who should immediately report them to the Security Management Team via RockTenn Support. Don't try to investigate the incident—only staff appointed by the Security Management Team are authorized to investigate. Some security incidents must be reported to outside authorities, but only the RockTenn Legal department is authorized to do so.

For details, see sections 12.1 and 12.2 of the Enterprise Security Policies: Supporting Details.

ADDITIONAL POLICES FOR MANAGERS

- **When employees leave:** If you are a supervisor and one of your employees leaves, make sure both the employee's system and facility access are removed as quickly as possible the day the employee leaves.

For details, see section 10.1 of the Enterprise Security Policies: Supporting Details and section A.1 of the Manager Handbook.

- **Involve Information Technology when buying equipment (including phones) and software:** Buy all computer equipment, software, telephone systems, and related services through the Information Technology Department, and involve Information Technology when researching software or installing cabling. If you hire an outside firm to develop software or web sites, make sure the Information Technology Department is involved so that they can make sure the necessary security controls are in place and contracts are properly negotiated. When disposing of equipment, call RockTenn Support for information on a service that makes sure computers are properly cleaned of information and disposed of.

For details, see sections 5.1, 5.2.2, 6.1, 6.2.2, 6.4.1, and 8.1.3 of the Enterprise Security Policies: Supporting Details.

- **Giving employees access to systems:** Follow documented procedures for giving employees access to systems, giving only enough access for the employee to perform his or her job. Review access when an employee transfers to a new role or location. In most cases, each employee is assigned a unique user ID so that their activities can be traced to them. In a few cases (such as certain plant floor systems) multiple employees can share a user ID if the workstation's access and functionality are very limited.

For details, see section 3.1 of the Enterprise Security Policies: Supporting Details.

- **Giving non-employees access to our systems:** If you need a user ID for a non-employee, let RockTenn Support know so that the ID can be set to expire within 60 days (it can be renewed if needed). If the non-employee needs to connect to our network from outside the office, you need the approval of the IT Director of Technology.
- If a business partner needs access to the company network, you must present a significant business case and the partner must pass a security review. To exchange any non-public data with a business partner, the partner needs to sign a contract stating the terms of the exchange and how the software and data will be protected. The contract must be approved by the Company's Legal department and the Information Technology Department, and signed by an officer of the company.

For details, see sections 3.1.9, 4.1.9, and 4.5.2 of the Enterprise Security Policies: Supporting Details.

EMPLOYEES WHO DO NOT USE COMPUTERS – RECEIPT & ACKNOWLEDGEMENT FORM*PERSONNEL FILE COPY*

I hereby acknowledge and agree that I have read the Rock-Tenn Company Enterprise Security Policies (the "Policy"). I hereby further acknowledge and agree that I have consulted the *Enterprise Security Policies Supporting Details* document for additional details as needed; and have sought clarification, as necessary, to ensure my understanding of the Policy.

I hereby agree to comply with the terms of the Policy. I hereby further acknowledge and agree that a violation of the Policy may result in disciplinary action, including possible termination, as well as civil or criminal liability.

Please date, sign and print your name as indicated below to acknowledge and confirm your agreement with the Policy.

EMPLOYEE'S SIGNATURE:

DATE:

EMPLOYEE'S NAME (printed):

PLANT #:

INTERPRETER'S SIGNATURE (IF APPLICABLE):

DATE:

INTERPRETER'S NAME (printed):

TIMEKEEPING RECORDS

To receive correct pay, salaried non-exempt and hourly employees are responsible for recording their hours worked each day via the timekeeping system used at the location of work. Salaried non-exempt and hourly employees must follow the procedures at their location for clocking in and out. Check with a supervisor or manager to find out what type of timekeeping system will be used to record time worked. Failure to accurately record time may result in not only an inaccurate paycheck, but also in disciplinary action, up to and including termination.

Under no circumstances should an employee record time for, or clock in for, any other employee. Employees who violate these procedures, misuse the timekeeping system or falsify time records may be subject to immediate termination.

PAYCHECK DISTRIBUTION

Hourly employees are paid per plant policy. Salaried-exempt and non-exempt employees are paid on the fifteenth (15th) and the last day of the month.

RockTenn's pay method is direct deposit. The Company strongly encourages direct deposit for pay distribution. By signing up for direct deposit, an employee's paycheck is automatically (electronically) deposited into his/her personal financial account (bank, credit union, etc.) on the morning of payday. There are significant benefits to being enrolled in direct deposit. For more information or to initiate direct deposit, complete a Direct Deposit Authorization Form or contact a Payroll representative. Employees should not close bank accounts prior to notifying home office payroll. This may cause a delay with the employee receiving his/her pay.

If an employee does not sign up for direct deposit, every attempt will be made to have pay made available on the regular payday. The Company is not, however, responsible for any unforeseen delays due to weather, mechanical breakdowns and the like.

Please remember that all items and information on your paycheck are confidential and personal, and as such, the Company will not be able to release an employee's paycheck to anyone other than that employee without the employee's written consent. If an employee has questions regarding his/her pay, he/she should contact a supervisor, manager or Payroll representative.

TRAVEL AND EXPENSES

The Company will reimburse employees for travel and other reasonable expenses incurred in the course of conducting business on behalf of the Company. The employee's immediate supervisor or manager must approve all travel, in advance. Likewise, all completed expense reports must be reviewed and signed by the supervisor or manager no later than five (5) business days after the reports have been submitted for reimbursement.

Employees are required to follow the Company's Travel Policy, a copy of which can be obtained from a supervisor or manager or found on the Company intranet site (<http://intranet>) which can be accessed from a Company network computer. Employees are expected to take reasonable measures to identify comfortable and safe, yet economical lodging arrangements while on business travel. The same judgment should be used when purchasing an airline ticket or renting an automobile, and when expense is incurred for meals and other covered items.

Employees may occasionally need to use their personal vehicles for Company business (please refer to the Safe Driving Program in Section A.8). In this instance, the employee will be reimbursed for mileage expenses at the current approved rate. As well as gas expense, this mileage reimbursement is meant to cover wear and tear on the vehicle. The Company will reimburse the employee for any tolls and parking fees that can be verified with appropriate receipts. The Company will not pay for any traffic or parking fines incurred while using a Company or personal vehicle to carry out Company business.

REFERENCES/REQUESTS FOR VERIFICATION OF EMPLOYMENT

All verification of employment (VOE) requests are handled through a third party vendor, The Work Number, with the exception of child support, Social Security Administration and social service agencies, which are handled by the Home Office Payroll Department. If you receive a VOE request via email or phone from a social service agency, please forward it to your payroll department for processing. All other VOE requests should be submitted to The Work Number by telephone at 1-800-367-2884 or online at www.theworknumber.com. Dates of employment and job title will be verified through The Work Number. Salary information will only be verified if the requestor gets a salary key from the employee that is obtained from The Work Number by the employee or with a signed release from the employee. The employer code for legacy RockTenn employees is 12511 and the employer code for legacy Smurfit-Stone employees is 10093. Additional information regarding obtaining a VOE through The Work Number is available at <http://intranet/C15/C16/Employee%20Resource%20Center/Document%20Library/WorkNumberprocedures.pdf> or from a local HR representative or divisional HR Director.

No RockTenn Employee is Authorized or Permitted to Provide Reference Information

In addition, personnel information about current or former employees of the Company is to be kept confidential and divulged only to employees within the Company who have both a need and authorization to receive the information. Idle gossip concerning unwarranted disclosures of confidential personnel information is not allowed. All employee files are the property of the Company.

The Company is pleased to offer eligible employees a competitive and comprehensive benefits package. The Company has established its employee benefit programs to assist employees and their eligible dependents in meeting the financial burdens that can result from illness and disability, and to help plan for retirement. This portion of the Employee Handbook contains a very general description of the benefits to which an individual may be entitled as an employee of the Company.

The Benefits Service Center is authorized to administer all aspects of our health and welfare benefits. It was established to provide employees with improved and simplified access to consistent, accurate and confidential benefit information.

For more complete information regarding any of the Company's benefit programs, please refer to the Summary Plan Descriptions, which are provided to each employee separately, or contact the Benefits Service Center.

Service Center Contact Information:

For legacy RockTenn employees

Phone: (866) 436-1768

Website: <http://benefits.rocktenn.com>

For former Smurfit-Stone employees

Phone: (877) 768-7348

Online: via the employee portal

BENEFIT ELIGIBILITY

The majority of available benefits are available primarily to eligible full-time employees only. In most cases, there is a waiting period for new employees before they are eligible to begin participation in the plans. Prior to an employee becoming eligible for benefits, he/she will receive more information about specific eligibility for benefits, as well as any costs that may be associated with election of benefits. Meanwhile, if there are any questions regarding what benefits an employee may be entitled to, please contact the Service Center at the number shown above.

BENEFIT PLAN OFFERINGS

The Company currently offers a broad range of medical, dental, life and disability insurance, as well as other supplemental plans, including retirement and savings plans. Plan offerings vary by location. Please contact the Service Center at the number shown above with questions about the plans available at your location.

EMPLOYEE ASSISTANCE PROGRAM (EAP)

The Company recognizes that sometimes an employee and/or his/her family may be faced with problems that may seem overwhelming or frustrating. We provide an Employee Assistance Program to help employees address such issues. Our plan provides twenty-four (24) hour, seven (7) day-a-week phone or face-to-face counseling for employees and their immediate household members. Assistance may be provided in the areas of mental health, legal services, financial education or counseling, eldercare, childcare issues or drug and alcohol abuse. Please contact our EAP at 1-877-622-4327 for legacy RockTenn employees or at 1-800-424-1705 for former Smurfit-Stone employees.

SCHEDULING OF VACATION

Vacation will be scheduled with the supervisor's approval for all employees according to the following guidelines:

- Advance notice is to be given to the immediate supervisor, if possible;
- The supervisor will work out vacation schedules to best meet the needs of employees in the department, taking into account the operational needs of the Company; and
- The supervisor or manager has the option to deny or defer a vacation request.

Any questions an employee may have about his/her eligibility for vacation or when it can be taken may be directed to a supervisor, manager or local human resources representative.

PERSONAL LEAVES OF ABSENCE

At some point in an employee's career with the Company, a request for a leave of absence may be needed. An employee's eligibility and pay for leaves are determined by several factors. These include the reason for the leave, the employee's length of service and the number of average hours worked. Many times a leave of absence may run concurrent with paid time off. If an employee needs to request a leave, he/she should contact the local Human Resources representative and the immediate supervisor or manager. The plant's Human Resources representative will explain the procedure. Additionally, former Smurfit-Stone employees should contact the Service Center at 1-877-768-7348.

FAMILY AND MEDICAL LEAVE ACT (FMLA)

Leave Administrators used throughout this section, are as follows:

for legacy RockTenn employees - Nationwide Better Health at 1-877-4RT-TOPS (1-877-478-8677);

for former Smurfit-Stone salaried employees – the Service Center at 1-877-768-7348; and

for former Smurfit-Stone hourly employees – your local human resources representative.

The Family and Medical Leave Act (FMLA) provides eligible employees with up to twelve (12) calendar weeks of unpaid leave for certain family and medical reasons during a twelve (12) month period. Requesting and using leave under FMLA can be complicated and confusing. As a result, employees should direct specific questions concerning FMLA leave to their local Human Resources representative or divisional HR Director, who will explain the procedures for requesting FMLA. Information regarding FMLA is also available on the FMLA poster at your location.

The following is general information on how FMLA works:

- An employee, who has completed at least twelve (12) months of service with the Company and has worked at least 1,250 hours during the twelve (12) months preceding the start of the leave, may be eligible for FMLA leave under the following circumstances:
 - The birth of the employee's child, or to care for the newborn child;
 - The placement of a child with the employee for adoption or foster care or to care for the newly placed child;
 - To care for the employee's spouse, child, or parent (not an in-law) who has a serious health condition; or
 - An employee's own serious health condition.

- A “serious health condition” is defined as an injury, illness, impairment, or physical or mental condition that involves inpatient care or continuing treatment by a healthcare provider.
- FMLA provides eligible employees with up to twelve (12) calendar weeks of unpaid leave.
- The Company requires employees to give written notice of the need for FMLA leave. Verbal notice will not excuse an employee from providing written notice of the need for leave. When leave is foreseeable (e.g., for childbirth, placement of a child or planned medical treatment for the employee’s or family member’s serious health condition), the employee must provide the Company with at least thirty (30) days advance notice, or such shorter notice as is practicable (e.g., within one (1) or two (2) business days of learning of the need for the leave).
- When the timing of the leave is not foreseeable, the employee must provide the Company with notice of the need for leave, as soon as is practicable (e.g., within one (1) or two (2) business days of learning of the need for the leave).
- When determining the twelve (12) month period, legacy RockTenn employees use a rolling twelve (12) month period measured backward from the date the employee uses any FMLA leave and former Smurfit-Stone employees use a calendar year period.
- The Company may require periodic medical certification from the healthcare provider to substantiate a serious medical condition or may require the employee to be examined by a Company-designated physician. Employees generally will be required to provide medical certification within fifteen (15) calendar days of the Company’s request. Failure to provide any requested medical certification in a timely manner may result in the delay or denial of leave until the certification is received.
- An employee returning to work may be required to have a fitness-for-duty exam performed by a company-designated physician prior to the employee returning to work.
- An employee must notify his/her supervisor or manager and Leave Administrator well in advance of his/her expected return to work so that schedules can be prepared. Generally, returning employees will be returned to their same position or an equivalent position, if they return within the time frame allowed by FMLA.
- Please refer to your Summary Plan Description for information on the continuation of benefits during the length of the leave.
- An updated healthcare provider’s note must be kept on file with the Leave Administrator at all times for disability and/or FMLA leaves of absence. If an employee does not return from a leave of absence as scheduled, the Company will assume he/she has voluntarily resigned from employment.
- In addition, a number of states, such as California and New Jersey, have enacted family and medical leave laws. Although these laws are similar to the federal Family and Medical Leave Act, there are some differences. Please contact your Leave Administrator for details.

If you have any questions regarding your eligibility for a leave, and/or the impact of the leave on your benefits and seniority, please contact your local Human Resource representative, divisional HR Director or the Leave Administrator.

Specific procedures for applying for FMLA/STD are available at your plant location or can be found on the intranet for legacy RockTenn employees or the employee portal for former Smurfit-Stone salaried employees.

EMPLOYEE ENTITLEMENT TO SERVICE MEMBER FMLA

The federal Family and Medical Leave Act (FMLA) now entitles eligible employees to take leave for a covered family member's service in the Armed Forces ("Service Member FMLA"). This policy supplements our FMLA policy and provides general notice of employee rights to such leave. Except as mentioned below, an employee's rights and obligations to Service Member FMLA Leave are governed by our existing FMLA policy.

Leave Entitlement

Service Member FMLA provides eligible employees unpaid leave for any one, or for a combination, of the following reasons:

- A "qualifying exigency" arising out of a covered family member's active duty or call to active duty in the Armed Forces in support of a contingency plan; and/or
- To care for a covered family member who has incurred an injury or illness in the line of duty while on active duty in the Armed Forces provided that such injury or illness may render the family member medically unfit to perform duties of the member's office, grade, rank, or rating.

Duration of Service Member FMLA

- When Leave Is Due To a "Qualified Exigency": An eligible employee may take up to 12 work weeks of leave during any 12-month period.
- When Leave Is To Care for an Injured or Ill Service Member: An eligible employee may take up to 26 work weeks of leave during a single 12-month period to care for the service member. Leave to care for an injured or ill service member, when combined with other FMLA-qualifying leave, may not exceed 26 weeks in a single 12-month period.
- Service member FMLA runs concurrent with other leave entitlements provided under federal, state and local law.

Leave under State Military Leave Laws

A growing number of states provide leave for family members of service members. The entitlements for such leave differ from state to state. Our policy is to comply with such laws in any circumstances where they apply to employees of our Company.

As with all other FMLA leaves, the Leave Administrator will manage the administration of all Service Member FMLA leaves. If you have any questions concerning Service Member FMLA leave, please contact your local HR representative or divisional HR Director.

Specific procedures for applying for FMLA/STD are available at your plant location or can be found on the intranet for legacy RockTenn employees or the employee portal for former Smurfit-Stone salaried employees.

MILITARY LEAVE AND RE-EMPLOYMENT RIGHTS (USERRA)

The Company complies with the Uniformed Services Employment and Re-employment Rights Act of 1994 (USERRA). Employees who are required to participate in training as part of military reserve duty or other military training programs, or are called to other military duty, will be permitted to do so.

To the extent possible, if an employee expects to take military leave, he/she must inform a supervisor or manager in advance, with details regarding the length of the requested leave, departure date, and predicted return date, along with a copy of the military orders. If the employee expects a military leave to extend beyond the originally predicted return date, or if he/she is discharged from military service early, he/she must notify a supervisor or manager as early as possible.

While on military leave, as provided by law, the Company will maintain any recognized seniority. Upon return from military leave, the employee will be placed in the same or similar position to the extent required by applicable law.

USERRA and Company Benefits

USERRA provides the rights that employees returning from uniformed service have to our benefits, as well as the employee's right to re-employment. This information is being provided to explain how USERRA applies to Company benefits.

- **Medical, Dental and Vision Coverage**

For qualifying military leave, employees can continue their coverage at active employee rates for up to thirty (30) days. If the leave exceeds thirty (30) days, coverage will be terminated at the end of the month of the thirtieth (30th) day of leave and COBRA will be offered to the employee and covered dependents. COBRA allows employees to purchase medical, dental, and vision (if applicable) coverage at 102% of the total cost. Upon returning to work following a qualified military leave, employees are entitled to immediate reinstatement of coverage with no waiting period.

- **Life Insurance**

Coverage terminates at the end of the month following thirty (30) days of leave. Coverage cannot be purchased through COBRA, but is available through conversion. Coverage is reinstated immediately upon returning to work, following qualified military leave. Conversion forms are available from the Benefits Service Center.

- **Short-Term Disability/Long-Term Disability**

Coverage terminates the last day worked. Coverage cannot be purchased through COBRA. Coverage is immediately re-instated upon returning to work from a qualified military leave.

- **401(k)**

If re-employed following a qualified military leave, an employee is entitled, but not required, to make up missed contributions and matching contributions to the plan. Contact the Benefits Department for more information.

- **Pension (if applicable)**

The plan will provide service credit to an employee re-employed following qualified military leave for purposes of participation, vesting and benefit accrual. Where the accrual is based on compensation, the re-employed employee will be assumed to have earned the rate of pay he/she would have received during the leave period, or if that is not certain, the employee's average compensation from the employer for the period preceding the qualified military leave.

- **Re-employment Rights**

USERRA also provides that upon completion of military service, the returning employee shall be promptly re-employed. There are various details within the law about how long these re-employment rights last, and rules about the position to which employees are to be reinstated.

Employees should contact their local Human Resources representative for more information if this situation arises.

- **Compensation (Current War in Middle Eastern Region Only)**

Employees on military leave, physically located in the Middle Eastern Region, to include Afghanistan, will be paid the difference between their regular rate of pay and their total taxable military pay. Pay will not commence until the employee presents evidence of his/her taxable military pay. Taxable military pay includes the amount paid for base, longevity, flight and sea pay. Taxable military pay does not include allowances for meals, quarters (housing), subsistence, uniforms, family, or travel. Company pay for military leave will be limited to employees ordered to extended active duty or active duty of unspecified duration in the National Guard or Reserves.

For example, assume an employee has an hourly rate of pay of \$12.00 (\$480 per week) at the Company and will be paid \$400 per week by the military while on active military leave. The Company will pay the employee \$80 per week while on active duty to supplement his/her \$400 military income, bringing him/her to the regular weekly rate of pay of \$480.

Bonus payouts, if any, will be made to eligible employees on a pro-rated basis at the end of the fiscal year during which they were ordered to active duty. Bonus payouts will also be made on a pro-rated basis for the year of their reinstatement to employment.

NOTE: USERRA does not contain any requirements about paying employees while they are on active military duty. The compensation policy described here is strictly a Company policy, and is subject to change.

BEREAVEMENT LEAVE

Up to three (3) days of paid time off may be granted in the event of a death within an employee's immediate family. These three (3) days are to be taken consecutively within a reasonable time of the death or day of the funeral, and may not be split or postponed. Immediate family includes: spouse, child, step-child, parent, step-parent, sibling, step-sibling, grandparent, grandchild or spouse's parent. Proof of death and relationship to the deceased may be required.

Permission to attend other funerals, requests for other types of bereavement leave and additional time off (with or without pay) may be approved by the employee's supervisor or manager if work conditions permit.

JURY DUTY

A leave of absence will be granted to any employee who has been notified that he/she must serve jury duty. If an employee is summoned for and fulfills the jury duty obligations, he/she will be paid based on the rate required by law. A copy of the jury duty summons must be given to your manager to put in your employee file. Employees should refer to their location's specific policy, which may vary from state to state. Local laws may also vary. An employee is expected to report to work on any day that he/she is excused from jury duty or released early on any given day, except where prohibited by law.

VACATION AND LEAVE POLICIES

Section A.7

TEMPORARY LAYOFF AND YOUR BENEFITS

Your benefits may continue if you are involved in a temporary layoff. Please refer to your Summary Plan Description for details.

PERMANENT LAYOFF AND YOUR BENEFITS

If you are permanently laid off and then rehired by the Company, please refer to the Rehire section (Section A.1) of the Handbook for additional information. Depending on how long you were gone, you may or may not have to meet a new waiting period. .

SAFETY CODE OF CONDUCT**Personal injuries do not have to happen!**

RockTenn is committed to safety and health excellence by achieving an injury-free workplace. The most basic promise we can make to one another as employees of the Company is to work safely. It is a condition of employment that every employee exhibits safe work behavior while consistently being observant for unsafe conditions and unsafe actions of co-workers. Continuously improving our safety performance is a key focus for the Company.

- We hold safety and health excellence as our highest core value.
- We believe all injuries are preventable.
- Safety and health excellence is a shared responsibility of everyone in our organization and everyone is personally accountable for his/her own safety as well as the safety of co-workers.
- All employees are given the tools and training necessary to safely perform their jobs.
- All operating exposures that could result in injuries or illness can be made safe. We will evaluate the safety exposures posed by our operations and create safe, healthy and clean work environments to the fullest extent possible.
- Safety and health performance is a key indicator of organizational excellence. We will communicate safety performance openly with employees, investors and the public. We will frequently audit our safety processes to confirm their effectiveness.
- We will continually strive to improve our safety and health processes.

See the Risk Management site on RockNet for more information on the Company's safety program, policies, and procedures.

ENVIRONMENTAL POLICY

The Company is dedicated to maintaining a clean, safe and healthy environment. Our policy requires every member of RockTenn to conduct our business in a way that protects our valuable natural resources and minimizes the impact of our operations on those resources.

The Company is committed to the goals of waste minimization, recycling and reuse. A large part of our business is based on the manufacture of paper and packaging products from recycled materials. Recycling will help ensure the preservation of our planet's natural resources for future generations.

While preservation of the environment is the responsibility of every member of the RockTenn team, it is the particular responsibility of the general manager of each facility to ensure compliance with every applicable law regulating air and water discharges, and non-hazardous and hazardous waste handling and disposal. This responsibility includes proper reporting and record keeping, proper handling of chemicals, remediation of hazardous conditions and training of employees in compliance with environmental laws and this policy.

The Company will provide to its managers and employees the resources and training to put this policy into practice. Nevertheless, it is only through the dedicated effort and vigilance of every member of the RockTenn team that we can ensure that our environmental policy is achieved every day.

WORKERS' COMPENSATION

The Company is covered under statutory workers' compensation laws, and is committed to meeting its obligation under the workers' compensation laws to provide medical, rehabilitation and wage-replacement benefits to employees who sustain work-related injuries or illnesses. Be aware, however, that workers' compensation laws can vary from state-to-state. If an employee is injured at work, he/she must contact a supervisor or manager immediately.

SAFE DRIVING PROGRAM

The safe driving program has two major approaches to reaching our goal of decreasing incident frequency and severity. First, we stress that safe driving is part of the job: vehicle incidents don't have to happen. Second, we identify drivers who may have demonstrated some skill weaknesses in the past and offer them avenues to improve their skill, or if an intolerable weakness is identified, take away their driving privileges and consider further employment action.

Driver Qualifications:

You can operate a Company-owned/leased vehicle (or personal vehicle or rental vehicle for Company business) only if you are:

- Acting at the direction, and with the explicit permission, of the Company;
- A holder of no more than one (1) driver's license;
- A holder of a valid license for the class of vehicle in question;
- Otherwise qualified under federal and state regulations to drive the vehicle in question;
- In compliance with the Safe Driving Program;
- In compliance with the Company Automobile Use guidelines, if issued a motor vehicle; and
- In compliance with the RockTenn Company Motor Carrier Safety Compliance Handbook if you operate a Commercial Motor Vehicle.

Employees responsible for operating Company-owned/leased vehicles (or personal vehicles or rental vehicles for Company business) are required to show they have an acceptable driving record. Subject to applicable law, the following driving violations are unacceptable and can result in immediate termination:

- Convicted of driving a motor vehicle under the influence of alcohol, a controlled substance or any drug that impairs driving ability;
- Convicted of using a motor vehicle in the commission of a crime;
- Convicted of leaving the scene of an accident;
- Convicted of committing more than one (1) major traffic offense over a rolling thirty-six (36) month period, including reckless driving, careless driving or a major moving traffic infraction;
- Convicted of receiving a revocation of driving privileges or driver's license suspension within the last thirty-six (36) months; or
- Convicted of unlawfully transporting a controlled substance.

NOTE: Employees may be suspended with or without pay or terminated upon arrest, depending on the circumstance.

General Driving Requirements:

While operating a personal or Company-owned/leased or rental vehicle on Company business, an employee must:

- Observe applicable speed limits at all times;
- Obey all traffic rules and regulations;
- Drive defensively and anticipate driving hazards, such as bad weather and bad drivers;
- Report any incidents in which he/she is involved to the police and to his/her supervisor or manager;
- Wear a safety belt and ensure that all passengers in all vehicles used for Company business are buckled up, as well;
- Not transport unauthorized persons in the automobile; and
- Notify his/her supervisor or manager if his/her license is revoked or suspended.

Use of Cell Phones While Driving:

The Company deeply values the safety and well-being of all employees. Due to the potential dangers resulting from the use of cell phones while driving, the following policy has been implemented:

- Employees are not permitted to read or respond to emails or text messages while operating a motor vehicle. This policy applies 100% of the time for company-owned phones and to personal phones if used on company business and/or time. This policy also applies to use of Personal Data Assistants (PDAs).
- Employees are not permitted to talk on any cell phone while operating a motor vehicle on company business unless the phone is equipped with a hands-free device (earpiece or integrated phone system). The policy applies 100% of the time to company owned cell phones.
- Employees must follow all state-specific driving laws, including those pertaining to the use of cell phones. The Company will not be responsible for the payment of any fines or penalties received for violating local or state ordinances pertaining to the use of cell phones while operating a vehicle.
- While driving, calls cannot be answered and must be directed to voice mail unless a hands-free device is used and permitted by state law. Even with a hands-free device, there are times when cell phones may not be used at all, such as driving in a hazardous zone, heavy traffic, inclement weather, or engaged in long and/or detailed discussions. Allow the voice mail feature to answer the call and return the call under safer conditions.
- If an employee must make a call and does not have a hands-free device, the vehicle should first be parked in a safe location.
- All infractions of this policy will be subject to established disciplinary procedures, up to and including termination.

USE OF CELL PHONES AND OTHER ELECTRONIC DEVICES IN THE PLANT

MP3 and similar music players, cell phones (unless for business reasons), electronic games, and other forms of electronic distractions are banned from the manufacturing floor in all facilities. These devices may be used in break rooms, but not in any manufacturing area (production, warehouse, etc.), unless there is a business reason for doing so.

Exhibit A – RockTenn Employee Code of Business Conduct and Ethics**COMMITMENT TO HONESTY, INTEGRITY AND ACCOUNTABILITY**

The primary goal at Rock-Tenn Company and its wholly-owned direct and indirect subsidiaries and designated joint ventures (which we refer to collectively as “**RockTenn**”) is to be the first choice of our employees, customers and shareholders. We accomplish this goal by encouraging and rewarding employee excellence, by consistently satisfying our customers by delivering the highest quality products and services and the best value, and by creating long-term shareholder value. Our culture demands high performance and individual accountability for every employee.

We cannot maintain our reputation without a commitment to the basic principles of honesty, integrity, and accountability. This commitment requires each employee to act honestly and ethically in all relationships involving RockTenn. We conduct our business according to high ethical standards. Compliance with all applicable laws is mandatory – without exception. But laws alone don’t define our ethical business practices. We empower our employees to make the right decision and do what is right.

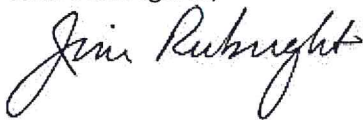
The RockTenn Employee Code of Business Conduct and Ethics (which we refer to as the “**Code of Conduct**”) will help us achieve these goals. The Code of Conduct, as well as supplemental policies and procedures we may adopt from time to time to facilitate effective and appropriate conduct of our business, will help you understand Company policy and guide your conduct, particularly in situations in which you might not know what to do.

The Code of Conduct applies to all employees of RockTenn. All employees are expected to comply not only with the letter, but also with the spirit, of the Code of Conduct. Ignorance of the Code of Conduct will not excuse employees from their compliance obligations. Nothing should compromise our commitment to comply with every aspect of the Code of Conduct. Supervisors and managers should also nurture an environment in which compliance with the Code of Conduct is an essential part of every business activity at RockTenn.

It is your duty as an employee to report any violation of the Code of Conduct or other company policies that you honestly believe may have occurred. Each supervisor and manager must also promptly address with care and diligence any concerns about such violations that are raised by employees, customers, suppliers or other individuals. The Code of Conduct addresses how you can exercise these responsibilities.

Please read the Code of Conduct carefully and, if you have any questions, you should consult your supervisor or manager, the RockTenn Legal Department or your divisional HR Director. Thank you for your attention to these important matters.

With best regards,



James A. Rubright
Chairman and Chief Executive Officer

Exhibit A – RockTenn Employee Code of Business Conduct and Ethics**EMPLOYEE CODE OF BUSINESS
CONDUCT AND ETHICS****WHO MUST FOLLOW THIS CODE OF CONDUCT**

Employees. The RockTenn Employee Code of Business Conduct and Ethics (which we refer to as the “**Code of Conduct**”) applies to all employees of Rock-Tenn Company and its wholly-owned direct and indirect subsidiaries and designated joint ventures (which we refer to collectively as “**RockTenn**”), no matter where they are located (we refer to all such employees collectively as “**employees**”).

Other Parties. This Code of Conduct may also apply by contract or agreement to other persons, such as independent sales representatives, who perform services on behalf of RockTenn. For simplicity purposes, where appropriate, references to the term “**employees**” shall be deemed to include such persons.

WHAT IS EXPECTED OF YOU**General**

- **Comply with the Code of Conduct and the Law.**
- **Understand the Code of Conduct.** Comply with the Code of Conduct and the law wherever you are. Use good judgment and avoid even the appearance of improper behavior.
- **Consider Your Actions and Ask for Guidance.**
 - If you are ever in doubt about a course of conduct, ask yourself:
 - Is it consistent with the Code of Conduct?
 - Is it ethical?
 - Is it legal?
 - Will it reflect well on me and RockTenn?
 - Would I want to read about it in the newspaper?
 - If the answer is “No” to any of these questions, do not do it.
- **If you are still uncertain, ask for guidance.** You can seek help from your supervisor or manager, the RockTenn Legal Department or your divisional HR Director.

Exhibit A – RockTenn Employee Code of Business Conduct and Ethics**CODE OF CONDUCT****HONEST AND ETHICAL BEHAVIOR****Policy**

Each employee must act honestly and ethically in all matters involving RockTenn.

Explanation

All employees have an important responsibility to preserve and guard RockTenn's integrity and, by doing so, to protect RockTenn's reputation. RockTenn expects employees to conduct business according to high standards of conduct. Employees are expected to devote their best efforts to the interests of RockTenn and the conduct of its affairs.

CONFLICTS OF INTEREST**Policy**

RockTenn prohibits employees from engaging in any activity that constitutes a conflict of interest. A "conflict of interest" occurs when an employee's private interest interferes in any way – or even appears to interfere – with the interests of RockTenn as a whole. A conflict situation can arise when an employee takes actions or has interests that may make it difficult to perform his or her work objectively and effectively for RockTenn.

Conflicts of interest also arise when an employee or a member of his or her family, receives improper personal benefits as a result of such employee's position at RockTenn, or when an employee competes with any RockTenn business.

Each employee must disclose to RockTenn's General Counsel any material transaction or relationship that could reasonably be expected to be or give rise to a conflict of interest. If the General Counsel determines that a conflict of interest exists or potentially could arise from such a transaction or relationship, the General Counsel will submit the transaction or relationship to the Audit Committee of the Board of Directors. The Audit Committee will determine whether to authorize such transaction or relationship, and such employee must abide by the Audit Committee's determination.

Explanation

It is not possible to address every circumstance that might cause a conflict of interest. However, the following may serve as specific examples of conflicts of interest:

GIFTS AND ENTERTAINMENT***Gifts***

No employee may solicit gifts of any type or amount, or accept any funds (other than normal compensation paid by RockTenn and reimbursement of expenses) for services rendered as a RockTenn representative.

An employee should report, in writing, to his/her supervisor or manager, any gifts worth \$100 or more (monetary or otherwise) that he/she receives. Employees should use RockTenn's Gift Disclosure Report to report gifts. You can find a copy of the Gift Disclosure Report on the

Exhibit A – RockTenn Employee Code of Business Conduct and Ethics

RockTenn Intranet by clicking the link labeled “Gift Disclosure Report” in the “Code of Business Conduct and Ethics” section under the heading “Being a RockTenn Employee.” Supervisors and managers should also forward monthly to the Home Office Payroll Department all Gift Disclosure Reports that are received. Employees may be required to surrender to RockTenn or return gifts received by virtue of being a RockTenn representative.

Entertainment

Employees may accept offers of normal business entertainment, such as a meal or tickets to a show or a sporting event, if the entertainment is reasonable and appropriate and takes place in connection with conducting business or fostering better business relations. If a representative of the group providing the entertainment does not attend the activity that you attend, you should use RockTenn’s Gift Disclosure Report to report the entertainment as a gift.

LOANS OR GUARANTEES

RockTenn shall not, directly or indirectly, extend or maintain credit, or arrange for the extension of credit, or renew an extension of credit, in the form of a personal loan or guarantee to or for any RockTenn executive officer, other than legally permissible expense advances.

DOING BUSINESS WITH FRIENDS AND RELATIVES

Conducting business with companies owned by friends or relatives – such as freight companies, contractors or suppliers – simply on the basis of the personal relationship and with no additional qualification or competitive bid process would constitute a conflict of interest.

A conflict of interest exists if an employee has a relative who is employed by or owns a customer or supplier of RockTenn and the related RockTenn employee has discretionary authority in dealing with the relative’s company as part of his or her job with RockTenn. In this situation, the RockTenn employee must have written approval from RockTenn’s General Counsel.

For the purposes of the Code of Conduct, a “relative” is a spouse, parent, sibling, grandparent, child, grandchild, mother- or father-in-law, or domestic partner of a RockTenn employee. Any family member who lives with a RockTenn employee or who is otherwise financially dependent on a RockTenn employee, or on whom the RockTenn employee is financially dependent is also a “relative” for the purposes of the Code of Conduct. When dealing with family members outside of the description above, you should take care to ensure that your relationship does not interfere, or appear to interfere, with your ability to act in the best interest of RockTenn.

Hiring a family member or relative without following RockTenn’s family hiring policies would also constitute a conflict of interest.

OUTSIDE ACTIVITIES

RockTenn recognizes the rights of employees to engage in activities outside of their employment that are of a private nature and unrelated to the business. However, such activities would constitute a conflict of interest if they render an employee unavailable for any scheduled or overtime work at RockTenn.

Exhibit A – RockTenn Employee Code of Business Conduct and Ethics***INTERESTS IN OTHER BUSINESSES***

Having a direct or indirect ownership interest in any company that transacts business with RockTenn may constitute a conflict of interest. This policy does not apply to employees who directly or indirectly own securities of a publicly traded company if the ownership does not exceed 1% of the outstanding equity securities of the company.

Corporate Opportunities**(i) Policy**

Employees owe a duty to RockTenn to advance RockTenn's legitimate business interests when the opportunity to do so arises. Employees are prohibited from taking for themselves (or directing to a third party) a business opportunity that is discovered through the use of corporate property, information or position, unless RockTenn has already been offered the opportunity and turned it down and the business does not compete with or have a business relationship with RockTenn. In addition, employees are prohibited from competing with RockTenn or using corporate property, information or position for personal gain.

Confidentiality and Use of Corporate Information for Personal Gain**(i) Policy**

Each employee must maintain the confidentiality of nonpublic information regarding RockTenn acquired, from whatever source, in his/her capacity as an employee, except when disclosure is authorized by an executive officer of RockTenn or required by applicable governmental laws, rules, and regulations (which we refer to collectively as "**laws**").

(ii) Explanation***General***

Employees may have access to information that is not available to the public and may be useful to investors or competitors, or whose public disclosure may be harmful to RockTenn or its employees, customers, or suppliers. It is the responsibility of every employee to treat such confidential information appropriately. Employees must not disclose any nonpublic information about RockTenn to anyone outside RockTenn, except for legitimate business purposes (subject to appropriate confidentiality protections) or as otherwise required by law. Employees also must not disclose such information to anyone inside RockTenn who does not have a legitimate business justification and need to know such information. Employees must maintain the confidentiality of such information both while employed by RockTenn and after the employment relationship ends.

Employees should be careful not to inadvertently disclose nonpublic information, for example, in casual conversations, either outside or inside RockTenn. For instance, employees should not discuss nonpublic information regarding a new customer, supplier or potential transaction of RockTenn, or a new product or service that is in development, with another employee or acquaintance without a legitimate business purpose to do so.

Exhibit A – RockTenn Employee Code of Business Conduct and Ethics***Inside Information and Insider Trading***

Employees must comply with RockTenn's Insider Trading Compliance Policy. In general, that policy provides that no employee who is aware of material nonpublic information relating to RockTenn may, directly or through other persons or entities, buy or sell securities of RockTenn, engage in any other action to take personal advantage of that information, or pass that information on to others outside of RockTenn.

iii Confidential and Proprietary Information

Confidential Information. Employees must protect and hold in trust and strictest confidence all trade secrets and confidential information they receive or develop as a result of their employment with RockTenn. Such information includes a broad range of non-public information about the Company and its customers, consultants, contractors and suppliers, including unpublished information about intellectual property (such as unpublished applications for patents, trademarks and copyrights), as well as unpublished business and marketing plans, customer and supplier lists, engineering and manufacturing ideas, research and development data, unpublished information concerning products, product designs, databases, business files and records, technology and processes, computer networks and security, employee information and any unpublished financial data and reports. Employees should exercise reasonable prudence and care in dealing with all such information in order to avoid inadvertent inappropriate disclosure.

Invention and Works of Authorship. In the course of employment, employees may conceive, create or develop inventions and works of authorship. Each employee must assign any and all such creations to RockTenn that are conceived, created or developed during his/her term of employment and for a period of three months thereafter that are in any way connected to the employee's employment or RockTenn's business, whether such creation consists of patentable or non-patentable improvements, designs or technologies, written materials, programs or other works. Such assignment is required even if the creation is not part of an employee's specific job-related responsibilities. This Code of Conduct section constitutes RockTenn's written notification that the above-referenced assignment requirement regarding inventions shall not apply to an invention for which no RockTenn equipment, supplies, facility or confidential information, or trade secrets, or no confidential information or trade secrets of a RockTenn customer were used, unless (a) the invention relates directly to RockTenn's business or to RockTenn's actual or demonstrably anticipated research or development, or (b) the invention or other creation results from any work performed by the employee for RockTenn.

Third Party Confidential Proprietary Information. Employees are also responsible for respecting and honoring the trade secrets and confidential information of others. RockTenn often enters into agreements that grant RockTenn and its employees permission to use such information under certain conditions, provided that RockTenn

Exhibit A – RockTenn Employee Code of Business Conduct and Ethics

and its employees follow the limitations of those agreements. If you have any questions regarding the use of trade secrets and confidential information of others to which you have access during the course of your employment, you should contact RockTenn legal counsel.

FAIR DEALING**Policy**

Each employee must endeavor to deal fairly with customers, suppliers, competitors, employees and agents of RockTenn, and not take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or any other unfair dealing practice.

RESPONSIBLE USE OR CONTROL OF ASSETS, RESOURCES AND INFORMATION**Policy**

Each employee must endeavor to assure responsible use and control of RockTenn's assets, resources, and information. In general, employees are not permitted to use RockTenn assets for personal benefit without prior authorization from their supervisor or manager or as part of a compensation or expense reimbursement program available to employees. In addition, all RockTenn assets should be used only for legitimate business purposes.

Explanation**General**

Employees have an obligation to safeguard RockTenn assets, resources, and information and to ensure their efficient use. Theft, carelessness and waste have a direct impact on RockTenn's profitability. Employees also have an obligation to protect the assets, resources, and information of others if we are entrusted to protect such assets. See also "*Confidentiality and Use of Corporate Information for Personal Gain*" above.

Occasional or incidental personal use of certain of RockTenn's assets is permissible. For example, the occasional personal phone call or e-mail from your workplace is acceptable, while excessive personal calls or e-mail is a misuse of assets. RockTenn also allows additional personal use of certain assets, such as a company car or wireless communications device. When in doubt about appropriate use, contact your supervisor.

Employees also may not engage in personal activities during work hours that interfere with or prevent them from fulfilling their job responsibilities. An employee also may not use RockTenn computers and equipment for outside businesses, or for illegal or unethical activities such as gambling, pornography or other offensive subject matters.

Assets, resources and information include physical resources and property, such as equipment and vehicles, computers and software; confidential and proprietary information; and company time.

Exhibit A – RockTenn Employee Code of Business Conduct and Ethics**Prohibited Payments**

Employees must exercise good judgment in providing business gifts and entertainment. No gift, entertainment or other personal benefit should be offered or provided by any employee unless it is consistent with customary business practices and is not excessive in value. Under no circumstances shall any gift, entertainment or other personal benefit be offered or provided as a condition for commencing business or continuing to transact business with RockTenn. Offering anything of value, either directly or indirectly, to a governmental official (including foreign governmental officials or representatives of foreign political parties) will not be tolerated and may constitute a crime. The only exceptions to this rule involve permissible political campaign contributions described in the next paragraph and certain payments made abroad described in the next sentence. Under some circumstances, a nominal payment by RockTenn intended to encourage *foreign* officials to perform routine and non-discretionary governmental actions, known as “facilitating payments” (as described and permitted under the United States Foreign Corrupt Practices Act), is permissible. However, employees should contact the RockTenn Legal Department before making any facilitating payment to a foreign official.

RockTenn Political Involvement

Except as described below, RockTenn funds or assets may not be used to make political campaign contributions or in support of political candidates or to reimburse any employee for political contributions. In general, the Rock-Tenn Company Political Action Committee (which we refer to as the “PAC”), which is funded by employee contributions, is the only permissible source for funding political contributions in the United States on behalf of RockTenn. The PAC’s Selection Committee is responsible for selecting the individuals for the PAC to support with campaign contributions. The selection process, however, is an open one, and written recommendations for any candidate may be submitted to any member of the Selection Committee by any employee who contributes to the PAC. If you have any questions or wish to make a contribution to the PAC, please contact any member of the PAC’s Selection Committee.

RockTenn’s assets and facilities may be used incidentally in connection with RockTenn’s administration and operation of the PAC. Also, RockTenn’s facilities may occasionally be used to provide a forum for political figures and others to present and discuss their positions on relevant issues with the approval of RockTenn’s CEO, Chief Administrative Officer or General Counsel.

COMPLIANCE WITH LAWS**Policy**

Each employee must endeavor in connection with all actions taken by him/her on behalf of RockTenn to comply with all applicable laws.

Explanation**General**

All employees have an important responsibility to preserve and guard RockTenn’s integrity. RockTenn is committed to compliance with all laws that apply to our business. As a result, employees should avoid even the appearance of wrongdoing at all times and conduct RockTenn’s

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business in compliance with all applicable laws. In some cases, violation of such laws may result in penalties for RockTenn and the employees involved in the violation.

Though not all employees are expected to know the details of all applicable laws, you are responsible for seeking advice to determine those laws that apply to your position and what is required for compliance with such laws. You should contact RockTenn legal counsel if you do not know the laws that apply to your position or if you have any questions about those laws.

Compliance Program

RockTenn has also adopted a formal Compliance Program. The RockTenn Compliance Program is intended to meet the requirements of the Federal Sentencing Guidelines, which permit substantial reductions in fines or penalties for companies that implement a system of standards and procedures to deter, detect and report criminal conduct.

(A) **Governmental Investigations.** RockTenn will always seek to cooperate fully with governmental investigations. Generally, RockTenn's General Counsel must coordinate such activities. Any employee who is subpoenaed or contacted in any way by any U.S. or non-U.S. federal, state or local regulatory or law enforcement agency, or in connection with any court proceeding, must contact RockTenn's General Counsel immediately.

It is a violation of RockTenn policy, and in many cases applicable law, to intimidate or impose any other form of retribution on any employee or agent who, in good faith, lawfully provides to RockTenn or any law enforcement or other governmental agency any information or assistance relating to the possible violation of any applicable laws.

(B) **Document Destruction.** Destroying or altering documents with the intent to obstruct a pending or anticipated official government proceeding is a criminal act and could result in large fines and a significant prison sentence. Document destruction or falsification in other contexts could result in a violation of federal securities or obstruction of justice laws. Business records, including e-mail, internal memoranda and formal reports, should always be retained or destroyed in accordance with RockTenn's record retention policies.

FULL, FAIR, ACCURATE, TIMELY AND UNDERSTANDABLE DISCLOSURE***Policy***

Each employee must perform responsibilities with a view to promoting full, fair, accurate, timely, and understandable disclosure by RockTenn in the reports and documents that it files with, or submits to, the Securities and Exchange Commission (the "SEC") and in other public communications made by RockTenn.

Explanation***General***

It is RockTenn policy that all business transactions should be accurately reflected and properly documented on RockTenn's books and records in accordance with accounting principles generally

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accepted in the United States. As a public company, RockTenn could face severe civil and criminal sanctions if we fail to comply with this policy.

Disclosure Controls and Procedures

As a public company, RockTenn must disclose to the SEC, current security holders and the investing public certain required information and any additional information that may be necessary to ensure that the required disclosure is not misleading or inaccurate. RockTenn's disclosure controls and procedures are designed to record, process, summarize and report, in a timely manner, material information as required by applicable laws. Certain employees are required to participate in the disclosure process, which is overseen by our Chairman and Chief Executive Officer and our Chief Financial Officer, by timely providing all necessary material information related to RockTenn to appropriate personnel to assure that RockTenn's public reports are complete, fair, accurate, and understandable.

Financial Integrity and Internal Controls

All employees should understand and follow the policies and procedures set forth in RockTenn's Internal Controls Policies and Procedures Manual (which we refer to as our "Internal Controls Manual"). RockTenn has established and implemented these policies and procedures to ensure the safeguarding of the assets of RockTenn and the accuracy of its financial records and reports in accordance with internal needs and the requirements of applicable laws. Adherence to these policies and procedures is the foundation of our accounting for RockTenn's financial results.

RockTenn's existence depends on the honest and complete reporting of our financial results. All employees – not just accounting and finance personnel – should ensure the accuracy of all RockTenn business and financial records. These include not only financial accounts, but other records such as reports, time records, expense reports and submissions such as benefits claim forms.

If you have any questions regarding compliance with the policies in our Internal Controls Manual, you should ask our Chief Financial Officer, our Chief Accounting Officer, our Director of Internal Audit or any RockTenn legal counsel responsible for compliance with securities laws.

REPORTING POSSIBLE COMPLIANCE VIOLATIONS

RockTenn maintains the RockTenn Compliance Hotline to enable employees to report:

- Complaints regarding accounting, internal accounting controls, or auditing matters.
- Concerns about questionable accounting or auditing matters.
- Complaints about suspected violations by any employee or RockTenn agent of any law or of any of our codes of conduct and ethics, including this Code of Conduct.

Employees must report such matters to the RockTenn Compliance Hotline.

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Ways to Report Complaints and Concerns:

Phone: (800) 482-9791 – toll-free voicemail

Mail: RockTenn
504 Thrasher Street
Norcross, GA 30071
ATTN: Compliance Hotline

Intranet: RockNet home page
Click on *RockTenn's Compliance Hotline*

Internet: www.rocktenn.com
Click on *Contact Us*
Click on *RockTenn Compliance Hotline*

Confidentiality

If you make a report to the RockTenn Compliance Hotline, you may choose to remain anonymous, although you are encouraged to identify yourself to facilitate communication. If you make your identity known, we will take every reasonable precaution to keep your identity confidential, consistent with conducting a thorough and fair investigation. To help maintain confidentiality, avoid discussing any investigation with other employees. Because we strive to maintain strict confidentiality in all investigations, we may not inform you of the outcome of an investigation.

Please provide as much detail as possible about each reported incident, including back-up documentation, if available, particularly if your communication is anonymous and, as a result, you cannot be contacted for additional information.

Protection Against Retaliation

It is a violation of RockTenn policy, and in many cases applicable law, to intimidate or impose any other form of retribution on any employee or agent who, lawfully and in good faith, utilizes the RockTenn Compliance Hotline or otherwise raises or helps to resolve a possible compliance violation.

Acts of retaliation should be reported immediately and will be disciplined appropriately, up to and including terminating the employment of any employee who retaliates.

False Accusations

It is a violation of the Code of Conduct to knowingly make a false accusation, lie to investigators, or interfere or refuse to cooperate with a Code of Conduct investigation. Honest reporting does not mean that you have to be right when you raise a concern, but you must believe that the information you are providing is accurate.

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PENALTIES FOR VIOLATIONS

Failure to comply with this Code of Conduct is a serious offense. Employees who violate this Code of Conduct are subject to disciplinary action up to and including termination of employment. Any violation by nonemployees who are subject to this Code of Conduct will result in appropriate action up to and including termination of the relevant business relationship.

WAIVERS AND AMENDMENTS

Only the RockTenn Board of Directors and its Audit Committee shall have authority to independently approve, in their sole discretion, any amendment to this Code of Conduct and any waiver of a provision of this Code of Conduct that is applicable to any RockTenn executive officer. RockTenn's Chairman and Chief Executive Officer shall have authority to independently approve, in his/her sole discretion, any waiver of a provision of this Code of Conduct that is applicable to any employee other than an executive officer. Any waiver of a provision of this Code of Conduct should be promptly reported to RockTenn's General Counsel. RockTenn shall promptly disclose, to the extent and in the manner required by applicable law, the regulations of the SEC, or corporate governance listing standards of the New York Stock Exchange, the approval of any waiver of a provision of this Code of Conduct with respect to any RockTenn executive officer.

NEED HELP?

If you have any questions or require more specific information about the information presented in this Code of Conduct, you should consult with your supervisor or manager, any RockTenn legal counsel, your local human resources representative or your divisional HR Director.

NO ADDITIONAL CONTRACT RIGHTS

This Code of Conduct is not an employment contract and does not modify the employment relationship of any employee with RockTenn.

BUSINESS CONDUCT AND COMPLIANCE

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Exhibit A – RockTenn Employee Code of Business Conduct and Ethics

YOUR PERSONAL COMMITMENT TO COMPLIANCE

I acknowledge that I have read and understand the *RockTenn Employee Code of Business Conduct and Ethics* ("Code of Conduct").

I understand that each employee, including corporate officers, of Rock-Tenn Company and its wholly-owned direct and indirect subsidiaries and designated joint ventures (which we refer to collectively as "**RockTenn**") is required to comply with this Code of Conduct.

When I have a concern about a possible violation of applicable laws or RockTenn policy, including this Code of Conduct, I will raise the concern by using the RockTenn Compliance Hotline or by reporting the concern by any other method addressed by this Code of Conduct.

Signature

(Print your name)

Date

Plant #

Interpreter's Signature (If Applicable)

Interpreter's Name (Printed)

EMPLOYEE INVENTION AND CONFIDENTIALITY AGREEMENT



**EMPLOYEE AGREEMENT REGARDING
CONFIDENTIALITY, INVENTIONS, WORKS, COMPUTER SOFTWARE, AND PERMISSIONS**

1. INTRODUCTION. I understand that during my employment by Rock-Tenn Company or by any of its affiliates, subsidiaries, divisions or joint ventures (collectively “**RockTenn**”), RockTenn may disclose or make available to me the “**RockTenn Information**” defined herein, and computer software owned or used by RockTenn. I also understand that I may be requested or permitted to create “**Inventions**” and “**Works**” as defined herein, and that the scope of my job may result in creation of such items. I understand that RockTenn’s business relies upon use and protection of such matters, that RockTenn has obligations to others regarding proper use and disclosure of such matters, and that improper use or disclosure will harm RockTenn and others. Therefore, as a condition of my employment by RockTenn, I agree as follows.

2. DEFINITIONS REGARDING CONFIDENTIAL INFORMATION.

2.1 I agree that “**RockTenn Information**” means Trade Secrets and Confidential Information as defined herein. I agree that such information may be: (a) created, owned or held by RockTenn; (b) disclosed to or learned by me or RockTenn from customers, suppliers, contractors, consultants, licensors, licensees, joint venture partners or others; or (c) created or developed by me as a result of employment by RockTenn.

2.2 I agree that “**Trade Secrets**” mean all information defined as a trade secret under applicable law, including all information, regardless of form, that (a) is not commonly known by or available to the public, (b) has economic value from not being generally known to and not being readily ascertainable through proper means by others who can obtain economic value from its disclosure or use, and (c) is the subject of efforts by the owner of the information that are reasonable under the circumstances to maintain secrecy. I understand the following illustrate some of the types of information that, prior to authorized publication, RockTenn maintains (and will expect me to maintain) as a Trade Secret under applicable law:

- product and process strategies, plans, samples, costs, budgets, formulas, patterns, designs, drawings, specifications, and test results and potential trademarks for products and services;
- business, financial, marketing and sales strategies, plans, reports, results, decisions, data, and information;
- manufacturing and facility strategies, plans, layouts, equipment, devices, methods, techniques, drawings, and processes;
- lists and plans about actual or potential customers, consultants, contractors and suppliers;
- contracts and agreements, including pricing information and other terms in such agreements;
- inventions, improvements, and discoveries (whether or not patentable);
- collections and compilations of data and information, such as manuals, files, books, records, directories, and databases;
- computer software, documentation and data, and system and network security processes and procedures; and
- other technical and non-technical knowledge, information and know-how.

2.3 I agree that “**Confidential Information**” means all information pertaining to the business of RockTenn its customers, suppliers, contractors, consultants, licensors, licensees, joint venture partners

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or others that: (a) is not known by or available to the public; (b) is treated as confidential by RockTenn; and (c) is not otherwise included in the definition of Trade Secrets above.

2.4 Without limiting the generality of the foregoing, and due to the volume of information treated by RockTenn as trade secret or confidential, I agree that RockTenn does not, and is not required to, place a stamp, marking or identification of any kind on information to indicate its status as secret or confidential. To the extent I am uncertain of the treatment afforded by RockTenn to any information in my possession, I will make such enquiries as are necessary to ascertain its status.

3. DESCRIPTION OF MY OBLIGATIONS REGARDING INFORMATION PROTECTION.

3.1 Protection. I agree to protect and hold in trust and strictest confidence all RockTenn Information disclosed to me, or that I have access to, or that I learn at any time during my employment by RockTenn.

3.2 Use and Disclosure. I agree that I will use RockTenn Information solely for RockTenn's benefit, and that, except in connection with legitimate business purposes as part of my work for RockTenn or as instructed by RockTenn management, I will not use, disclose or give to others any RockTenn Information during or (subject to Section 4 below) after my RockTenn employment. I agree that I will not use RockTenn Information for personal gain or advantage, and will not assist others to do so.

3.3 When I Leave. Upon termination or expiration of my employment for any reason, or at any other time that RockTenn requests, I agree to promptly deliver to RockTenn and not keep, copy, store, retain or take for any purpose RockTenn Information or any of the following that is owned, held or entrusted to RockTenn: (a) property and equipment, including without limitation, computers, cell-phones, PDAs, modems, routers, hard drives, flash-drives and other storage media, cables, chargers, power supplies, and other computing and communications equipment and devices of every kind; (c) computer software and data, account information, passwords, and software security, access and encryption keys, cards and dongles; (d) documents, data, plans, records, files, drawings, papers, notes, samples, prototypes, and other supplies and materials; and (e) other property relating to my employment, including without limitation customer and supplier contact lists, credit cards, telephone cards, office keys, desk keys, and security badges. I agree to promptly identify and disclose to RockTenn all passwords I have created regarding RockTenn systems, and I agree not to embed, leave behind or access any hidden or malicious code (e.g., "back-door" or "trap door" devices) in any RockTenn system or software. I agree to attend an exit interview if so requested by RockTenn where such matters may be discussed.

4. LENGTH OF MY OBLIGATIONS REGARDING INFORMATION PROTECTION. I agree that my obligations regarding RockTenn Information apply during both working and non-working hours. I agree that my obligations regarding **Trade Secrets** extend throughout the full term of my employment with RockTenn and thereafter until such time as the information ceases to be a Trade Secret through no act or omission on my part in violation of this Agreement. I agree that my obligations regarding **Confidential Information** extend throughout the full term of my employment with RockTenn and for a period of two (2) years after termination or expiration of my employment by RockTenn, or until such information ceases to be confidential, whichever occurs first.

5. DEFINITIONS REGARDING INVENTIONS AND WORKS.

5.1 I agree that "**Inventions**" mean all inventions, improvements, discoveries, and developments, whether or not patentable under United States patent laws or, when applicable, laws of other countries pertaining to patents and industrial property. By way of illustration, and without limiting this definition, I understand that Inventions may include: machinery, equipment, apparatus, products, systems,

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processes, methods (including business methods), compositions of matter, designs, plants, and computer software.

5.2 I agree that “**Works**” mean all original works of authorship under United States copyright laws and, when applicable, the laws of other countries pertaining to copyrights, whether or not registered. By way of illustration, and without limiting this definition, I understand Works may include:

- writings, images and recordings of all types, as for example, letters, memoranda, and other correspondence, email and other electronic messages, notes, drawings, speeches, technical papers, presentations, publications, files, reports, manuals, charts, spreadsheets, audio recordings, music, photographs, designs, artistic and graphic works, and all other written, musical, video, graphic, photographic, choreographic, and sculptural works and compositions; and
- computer software, including source code, object code, documentation, diagrams, comments, flow charts, data, and databases.

5.3 I agree that the terms “**make**” and “**made**” as used in this document mean any act of origination, conception, creation, causation, contribution, ideation, recommendation, suggestion, development, reduction to practice, improvement, modification or authorship, whether such activity is alone or jointly with others.

6. MY PRIOR INVENTIONS AND WORKS.

6.1 List of Prior Inventions and Works. I agree that I have attached to this document as Exhibit A a list of all Inventions and Works I have made prior to my employment by RockTenn that (a) relate to the business, products or research and development of RockTenn or its customers, or (b), to the best of my knowledge, may be of beneficial use to RockTenn. I represent that such prior Inventions and Works belong to me and are not assigned to RockTenn under this Agreement. If no such list is attached, I represent that I have no prior such Inventions and Works and that RockTenn is entitled to rely upon such representation.

6.2 Will Not Use. I agree that I will not incorporate, or permit to be incorporated, any Invention or Work owned by me (or in which I have an interest) in any RockTenn product, process, method, procedure, system, or machine without RockTenn’s prior written consent. If, in the course of my employment by RockTenn, I do incorporate any such Invention or Work in a RockTenn product, process, method, system, or machine, I agree to grant and do hereby grant to RockTenn a worldwide, nonexclusive, perpetual, irrevocable, paid-up, royalty-free, sub-licensable, and fully transferrable license to make, have made, use, modify, improve, disclose, reproduce, perform, transmit, distribute, lease, license, loan, import, export, offer for sale and sell the Invention or Work as part of or in connection with such items without having to pay or account for royalties, revenues or profits and without having to identify me as the owner or licensor thereof.

7. MY OBLIGATIONS REGARDING WORKS AND INVENTIONS.

7.1 Disclosure. I agree to promptly and fully disclose to RockTenn, and only to RockTenn, all Inventions made by me at any time during my employment by RockTenn or made **within three (3) months** after my employment by RockTenn terminates or expires for any reason. I agree to promptly and fully disclose to RockTenn, and only to RockTenn, all Works made by me at any time during my employment by RockTenn.

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7.2 Inventions - Assignment. Except as provided in Section 7.3 next below, I agree to hold in trust for the sole benefit of RockTenn and to assign, grant and deliver to RockTenn (and do hereby assign, grant and deliver to RockTenn) solely, irrevocably, exclusively and throughout the world all of my right, title and interest of every kind and nature (including the right to sue for past, present or future infringement) in and to each Invention that I make during my employment by RockTenn or **within three (3) months** after my employment by RockTenn terminates or expires for any reason. My obligation to assign includes, but is not limited to, Inventions that meet any of the following criteria: (a) I make the Invention on RockTenn time or the Invention is related to or results from my employment by or work for RockTenn; (b) the Invention relates to any actual or anticipated business, business opportunity, or research and development of RockTenn, including proposals, projects, production, and all other work considered or undertaken by RockTenn; or (c) the Invention uses, incorporates or is based upon (or when making the Invention, I use, incorporate, or base the Invention on) any Trade Secret or Confidential Information, and regardless of whether trade secret or confidential, any equipment, material, process, system, facility, hardware, software, or other property or resources of any kind owned, held, or controlled by RockTenn or entrusted to RockTenn by others.

7.3 Notice - Excluded Inventions. I understand that my obligation to assign Inventions does not include prior Inventions listed in Exhibit A or Inventions which meet all of the following criteria: (a) I make the Invention entirely on my own time, and the Invention is unrelated to and does not result from my employment by or work for RockTenn; (b) the Invention is unrelated to any actual or anticipated business, business opportunity, or research and development of RockTenn, or any proposal, project, production, or other work considered or undertaken by RockTenn; and (c) the Invention does not use, incorporate and is not based upon (and when making the Invention, I do not use, incorporate, or base the Invention on) any Trade Secret or Confidential Information, and regardless of whether trade secret or confidential, any equipment, material, process, system, facility, hardware, software, , or other property or resources of any kind owned, held or controlled by RockTenn or entrusted to RockTenn by others.

7.4 Works -- Work Made for Hire; Assignment. I agree that all Works I make during and within the scope of my employment by RockTenn are and shall be, to the fullest extent permitted by law, **“work made of hire”**, and that I will hold such Works in trust for the sole benefit of RockTenn. I agree that all copyrights and other rights in and to such Works throughout the world belong solely, irrevocably and exclusively to RockTenn, and that RockTenn is the author and owner of such Works. To the extent any court or other government authority finds that a Work does not qualify as a “work made for hire,” I agree to hold in trust for the sole benefit of RockTenn and to assign, grant and deliver to RockTenn (and do hereby assign, grant and deliver to RockTenn) solely, irrevocably, exclusively and throughout the world all of my right, title and interest of every kind and nature (including the right to sue for past, present or future infringement) in and to such Work, including all copyrights, moral rights, rights of attribution, and all other rights of every other kind therein, that I may hold or possess or be entitled to anywhere in the world regarding the Work.

7.5 Cooperation. I agree that, without expense to me or additional compensation to me, I will cooperate promptly and fully with RockTenn to prepare, sign, execute, and return to RockTenn all assignments, declarations, disclosures, powers of attorney, applications, and all other instruments and documents, and to participate in all actions (including interviews with counsel and examiners), deemed proper or necessary by RockTenn to enable RockTenn (or anyone designated by RockTenn) to obtain, register, secure, protect, maintain, defend and enforce exclusive ownership rights worldwide in and to

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the Inventions and Works described in this Section 7. I agree not prepare or file or to assist others other in preparing or filing similar documents without RockTenn's consent. I agree that my obligation to execute or cause to be executed, when it is in my power to do so, any such instrument or documents shall continue after the termination of this Agreement or my employment. If RockTenn is unable, because of my mental or physical incapacity, my absence, or any other reason, to secure my signature to apply for or to pursue any application for any patent or registration of any intellectual property rights required to be assigned to RockTenn by this Agreement, then I hereby irrevocably designate and appoint RockTenn and its duly authorized officers and agents as my agent and attorney in fact, to act for and in my behalf and stead to execute and file any such application and to do all other lawfully permitted acts to further the prosecution, renewal and maintenance of any patent or registration thereon with the same legal force and effect as if executed by me.

7.6 Records. I agree to keep and maintain adequate and current written records of all Inventions and Work made by me during the term of my employment by RockTenn. I agree to keep such records in the form specified by RockTenn and to make such records available to RockTenn at all times, and I agree that such records are the sole and exclusive property of RockTenn.

7.7 Timing and Location. Subject to the limited exceptions described in this Section 7, I agree that my obligations apply regardless of whether I make an Invention or Work during or after normal business hours, and regardless of the place where I make the Invention or Work.

7.8 No Accounting. I agree that RockTenn may disclose, edit, modify, use, publish, sell, assign, and otherwise exploit all Inventions and Works subject to this Agreement in any media and formats and in any manner that RockTenn in its sole discretion may decide without having to pay or account to me for income, royalties, profits or other revenue related to such activities. I also agree that RockTenn has no obligation to protect, commercialize, keep confidential, or file applications to patent or register any such Invention or Work.

8. MY OBLIGATIONS TO OTHER EMPLOYERS. I represent to RockTenn that I have complied with all obligations to all others for whom I work or have worked, and that my employment by RockTenn does not and will not violate any such obligation, including without limitation, obligations to assign Inventions and Works and to keep information confidential. I agree that I will not in connection with my RockTenn employment unlawfully or improperly bring, access, use, download, or disclose trade secrets, confidential information or other materials belonging to any current or former employer without first having obtained written consent from such employer and RockTenn.

9. COMPUTER SOFTWARE.

9.1 RockTenn Property. I agree that any and all computer software and related documentation made by me in the course of my employment by RockTenn (a) belongs solely and exclusively to RockTenn, (b) may not be reproduced or removed from RockTenn without express written permission of RockTenn management, and (c) are Works belonging to RockTenn under this Agreement.

9.2 Licensed Software. I understand that RockTenn licenses use of computer software from outside sources, that RockTenn does not own such licensed software, and that, unless authorized by the software owner, RockTenn may not have the right to reproduce such software. I agree that I shall use such software only in accordance with applicable software licenses and agreements.

9.3 Misuse or Breach. I agree that as a RockTenn employee I am required to promptly notify my department manager, RockTenn's legal counsel, RockTenn's chief information officer, or RockTenn's compliance hotline of any misuse of computer software or breach of computer security that comes to

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my attention. I understand and agree that if I make, acquire or use unauthorized copies of computer software, I may be (a) disciplined by RockTenn as appropriate under the circumstances, and (b) subjected to civil and criminal fines and penalties, including imprisonment, under the laws of the United States and other countries.

10. PERMISSION TO USE LIKENESS. I agree that RockTenn may use for any lawful business purpose and without my further consent all images, likenesses, photographs, videotapes and other recordings and renderings of any kind which RockTenn may make, have or receive, now or in the future, in which I appear, am recognized, or may have an interest of any kind.

11. WHO IS BOUND BY AND WHO MAY ENFORCE THIS AGREEMENT. I agree that this Agreement shall inure to the benefit of (that is, to be of use, benefit, or advantage to) RockTenn and its respective successors and assigns, and shall be binding upon me and my heirs, executors, administrators and personal representatives. I agree that others, such as customers and suppliers, with whom RockTenn has agreed to assign or license rights in Inventions and Works or who own RockTenn Information may be “**third party beneficiaries**” of this Agreement and, as such, may be entitled to enforce this Agreement directly against me. I agree that violation or threatened violation of any provision of this Agreement may cause immediate and irreparable harm to RockTenn. In such event, I agree that in addition to any disciplinary action, including termination, that RockTenn may impose, RockTenn is entitled to equitable and injunctive relief (for example, a court order compelling compliance or prohibiting activity) without having to post bond or demonstrate inadequacy of money damages. I agree that such relief shall be in addition to any other relief available to RockTenn. I also understand that RockTenn may from time to time notify others about the nature and content of this Agreement.

12. GOVERNING LAW; INTERPRETATION. I agree that this Agreement shall be governed and interpreted in accordance with the laws of the state of Georgia, without regard to its conflict of laws rules. I agree that all the terms and conditions in this Agreement (a) may be exercised and shall be interpreted and binding to the extent they do not violate applicable law, and (b) are intended to be limited to the extent necessary so as not to render any of them or this Agreement illegal, invalid or unenforceable. If any term or condition in this Agreement is held invalid or unenforceable by a court having jurisdiction, I agree that the court shall (i) reform the provision to make it enforceable, or (ii) if that is not possible, sever and strike the provision, with all provisions in this Agreement continuing in full force and effect.

13. EMPLOYMENT AT-WILL. I agree that this Agreement is not an employment contract. I agree that, unless I have an express, written employment contract, my employment with RockTenn is at all times “**at-will**”, meaning that there is no fixed or specific duration of employment and that, subject to applicable law, either RockTenn or I may terminate my employment at any time with or without cause. I agree that any representation to me to the contrary is unauthorized and invalid unless made in writing and signed by a RockTenn officer.

14. WAIVER, MODIFICATION AND AMENDMENT. I agree that no provision in this Agreement may be waived, modified or amended by anyone at RockTenn unless such action is in writing and signed by RockTenn’s Executive Vice-President and General Counsel. I agree that no failure by RockTenn to enforce a provision of this Agreement shall constitute such a waiver, modification or amendment.

15. ENTIRE AGREEMENT. I agree that this Agreement contains the entire agreement between RockTenn and me with respect to its subject matter. I agree that my prior confidentiality agreements, patent and invention agreements, intellectual property assignment agreements, and other similar

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agreements by any name with RockTenn (including all such agreements signed by me while employed by entities acquired or purchased by RockTenn), are in full force and effect. I agree that all provisions of such prior agreements and this Agreement shall be construed whenever possible as fully consistent, valid and enforceable. However, if provisions in agreements are found to be inconsistent, invalid or unenforceable, then valid, enforceable provisions control and govern invalid or unenforceable provisions, and provisions in later agreements control and govern provisions in earlier agreements.

16. EXHIBITS. If applicable, I have attached Exhibit A "List of Prior Inventions and Works".

Intending to be legally bound, I have signed this Agreement as of the date indicated below:

Signature

(Print your name)

Date

Plant #:

Interpreter's Signature (If Applicable)

Interpreter's Name (Printed)

Exhibit C – Insider Trading Compliance Policy**INSIDER TRADING
COMPLIANCE POLICY**

This Policy concerns the handling of material, non-public information relating to Rock-Tenn Company and its wholly-owned direct and indirect subsidiaries and designated joint ventures (which we refer to collectively as “**RockTenn**” or the “**Company**”) or other companies with which RockTenn deals and with the buying and selling of stock and other securities of RockTenn and such other companies.

THE NEED FOR AN INSIDER TRADING COMPLIANCE POLICY

The purchase or sale of securities of the Company by any person who is aware of material non-public information regarding the Company, or the disclosure by any person of material non-public information regarding the Company to another who then trades in the Company’s securities, is prohibited by the federal securities laws. Insider trading violations are pursued vigorously by the Securities and Exchange Commission (the “SEC”) and the U.S. Attorneys and are punished severely. While the regulatory authorities concentrate their efforts on the individuals who trade, or who tip inside information to others who trade, the federal securities laws also impose potential liability on companies and other “controlling persons,” if they fail to take reasonable steps to prevent insider trading by company personnel.

The Company’s Board of Directors has adopted this Policy both to satisfy our obligation to prevent insider trading and to help our personnel avoid the severe consequences associated with violations of the insider trading laws. This Policy also is intended to prevent even the appearance of improper conduct on the part of anyone employed by, or associated with the Company (not just so-called insiders).

THE CONSEQUENCES OF INSIDER TRADING

The consequences of an insider trading violation can be severe:

Traders and Tippees

Company personnel (or their tippees) who trade on material inside information are subject to the following penalties:

- A civil penalty of up to three (3) times the profit gained or loss avoided;
- A criminal fine of up to \$1,000,000 (no matter how small the profit); and
- A jail term of up to ten years.

A director, officer or other employee of the Company who tips material, non-public information relating to the Company to a person who then trades is subject to the same penalties as the tippee, even if the tipper did not trade and did not profit from the tippee’s trading.

Exhibit C – Insider Trading Compliance Policy***Control Persons***

The Company and its supervisory personnel, if they fail to take appropriate steps to prevent illegal insider trading, are subject to the following penalties:

- A civil penalty of up to \$1,000,000 or, if greater, three (3) times the profit gained or loss avoided as a result of the employee's violation; and a criminal fine of up to \$1,000,000 (no matter how small the profit); and
- A criminal penalty of up to \$2,500,000.

Company-Imposed Sanctions

The failure of a director, officer or other employee to comply with this Policy may subject him or her to Company-imposed sanctions, including dismissal, whether or not the failure to comply results in a violation of law. Needless to say, a violation of law, or even an SEC investigation that does not result in prosecution, can tarnish your reputation and irreparably damage your career.

STATEMENT OF POLICY

It is the policy of the Company that no director, officer or other employee of the Company who is aware of material non-public information relating to the Company may, directly or through family members or other persons or entities: (1) buy or sell securities of the Company (other than pursuant to a pre-approved trading plan that complies with SEC Rule 10b5-1), or engage in any other action to take personal advantage of that information, or (2) pass that information on to others outside the Company, including family members and friends, unless authorized to do so. In addition, it is the policy of the Company that no director, officer or other employee of the Company who, in the course of working for the Company, learns of material non-public information about a company with which the Company does business, including a customer or supplier of the Company, may trade in that company's securities until the information becomes public or is no longer material.

Transactions that may be necessary or justifiable for independent reasons (such as the need to raise money for an emergency expenditure) are not exempted from this Policy. The securities laws do not recognize such mitigating circumstances, and, in any event, even the appearance of an improper transaction must be avoided to preserve the Company's reputation for adhering to the highest standards of conduct.

ELEMENTS OF POLICY***Material Information***

Material information is any information that a reasonable investor would consider important in making a decision to buy, hold or sell securities. Any information that would reasonably be expected to have a substantial effect on the Company's stock price, whether it is positive or negative, should be considered material. Some examples of information that ordinarily would be regarded as material are:

- Projections of future earnings or losses, or other earnings guidance;
- Financial or operating results, whether for completed periods or relating to expectations for future periods;
- The gain or loss of a significant supplier or customer;
- Entering into or the termination of any significant contract;
- A material impairment or change in the value of the Company's assets;

Exhibit C – Insider Trading Compliance Policy

- Significant litigation or claims against the Company, developments in such pending litigation, or other significant contingent liabilities affecting the Company;
- A pending or proposed joint venture, merger, acquisition or divestiture;
- A change in dividend policy, the declaration of a stock split, or an offering of additional securities;
- A change in senior management;
- Development of a significant new product or process; or
- Impending bankruptcy or the existence of severe liquidity problems.

Information may be material whether it is favorable or unfavorable to the Company. The list of examples provided above is merely illustrative, and there are many other types of information and events that may be material at any particular time, depending on the circumstances. Whenever there is a possibility that an item may be considered “material,” you should treat it as such and you should confer with the Executive Vice President and General Counsel for a definitive determination.

When Information is “Public”

If you are aware of material non-public information, you may not trade until the information has been disclosed broadly to the marketplace (such as by press release or an SEC filing) and the investing public has had time to absorb the information fully. To avoid the appearance of impropriety, as a general rule, information should not be considered fully absorbed by the marketplace until after the second business day after the information is released.

If, for example, the Company were to make an announcement on a Thursday, you should not trade in the Company’s securities until Tuesday.

Transactions by Family Members and Certain Other Parties

This Policy also applies to your family members who reside with you, anyone else who lives in your household, any family members who do not live in your household but whose transactions in securities of the Company are directed by you, or are subject to your influence or control (such as parents or children who consult with you before they trade in company securities) and any person or entity over which you have control or influence with respect to a transaction in securities of the Company (such as a trustee of a trust or an executor of an estate). Because this Policy applies to these parties, you are responsible for their transactions in RockTenn securities. Therefore, you should make them aware of the need to confer with you before they trade in the Company’s securities.

Twenty-Twenty Hindsight

Before engaging in any transaction, you should carefully consider how enforcement authorities and others might view the transaction in hindsight.

Post-Employment Transactions

If you are in possession of material non-public information regarding the Company when you discontinue employment with the Company, you may not trade in RockTenn securities until that information has become public or is no longer material.

Exhibit C – Insider Trading Compliance Policy**TRANSACTIONS UNDER COMPANY PLANS*****Employee Stock Purchase Plan***

This Policy does not apply to purchases of Company stock pursuant to the employee stock purchase plan. This Policy does apply to your election to participate in the plan for any enrollment period, and to your sales of Company stock purchased pursuant to the plan.

Stock Option Exercises

This Policy does not apply to the exercise of an employee stock option. This Policy does apply, however, to any sale of stock as part of a broker-assisted cashless exercise of an option, or other market sale for the purpose of generating the cash needed to pay the exercise price of an option.

Authorization to Disclose Material, Non-public Information

We authorize only certain employees, officers and directors to make public disclosures of material, non-public information or to confer with persons outside the Company regarding such information (for example, our auditors, outside counsel and other advisors). Unless you are authorized to do so by the Chief Executive Officer, the Chief Financial Officer or the Executive Vice President and General Counsel, you should refrain from discussing material, non-public information with anyone not in the Company and subject to this Policy. Even in discussions with others subject to this Policy, you should consider the consequences of disclosing material, non-public information to them. For example, by doing so, you would preclude those persons from trading in RockTenn's securities until the information is publicly disclosed. Accordingly, you should restrict the communication of material, non-public information to those employees, officers and directors having a need to know such information in order to serve RockTenn's interests.

Regulation FD (Fair Disclosure)

The Company is required under Regulation FD of the federal securities laws to avoid the selective disclosure of material non-public information and has established procedures for releasing material information in a manner that complies with this requirement. No director, officer or other employees of the Company should communicate about the Company with securities market professionals, shareholders or members of the media unless he or she is authorized to do so.

Discussing or Recommending RockTenn Securities

You should use caution when discussing RockTenn securities with anyone outside RockTenn and not recommend the purchase, sale or holding of RockTenn securities. Making recommendations of that type could result in accidental disclosure of material, non-public information or be viewed as "tipping." Likewise, recommendations can also result in embarrassing situations for you or the Company if you make a recommendation at a time when there is a pending announcement of material, non-public information by the Company, even if you are unaware of that information.

Chat Rooms and Internet Postings

Unless specifically authorized to do so, no employee, officer or director may disclose information about RockTenn on the Internet and more specifically in discussion forums, message boards or chat rooms where companies and their prospects are discussed. Any such disclosure may amount to a "tip" or leak of material non-public information in violation of this Policy and subject you and the Company to significant legal and financial risk.

Exhibit C – Insider Trading Compliance Policy***Non-Disclosure Agreements***

Employees, officers and directors involved in transactions or other negotiations that require disclosure of material, non-public information with parties outside RockTenn should generally have those to whom such information is being disclosed sign a non-disclosure agreement. You should contact the Executive Vice President and General Counsel or other attorneys in the Company's legal department whenever a non-disclosure agreement may be needed.

ADMINISTRATION OF THIS POLICY***Administration by the Executive Vice President and General Counsel***

The Executive Vice President and General Counsel will direct the day-to-day administration of this Policy. If you have any questions concerning the interpretation of this Policy, you should direct your questions to the Executive Vice President and General Counsel at (678) 291-7456.

Reporting Violations

If you become aware of any violation of this Policy, you should report it immediately to the Executive Vice President and General Counsel or the RockTenn Compliance Hotline at 1-800-482-9791.

BUSINESS CONDUCT AND COMPLIANCE

Appendices

Exhibit C – Insider Trading Compliance Policy

YOUR PERSONAL COMMITMENT TO COMPLIANCE

I certify that:

1. I have read and understand the Insider Trading Compliance Policy (the “Policy”).
2. I understand that the Executive Vice President and General Counsel is available to answer any questions I have regarding the Policy.
3. I will comply with the Policy for as long as I am subject to the Policy.

Signature

(Print your name)

Date

Plant #

Interpreter’s Signature (If Applicable)

Interpreter’s Name (Printed)

Exhibit D – ANTITRUST COMPLIANCE POLICY**ANTITRUST COMPLIANCE POLICY****ROCKTENN'S COMMITMENT**

It is and has been the policy of Rock-Tenn Company and its wholly-owned direct and indirect subsidiaries and designated joint ventures (which we refer to collectively as "**RockTenn**" or the "**Company**"), to comply fully with both the letter and the spirit of all laws applicable to the Company's conduct and operations, including all federal and state antitrust laws, and to conduct its activities honestly, legally, and ethically. This Antitrust Compliance Policy and its attachments supplement the Company's existing compliance program and apply specifically to the area of antitrust compliance.

This Antitrust Compliance Policy confirms the Company's longstanding and continuing commitment to abide by the antitrust laws. No officer, employee, or agent of the Company has authority to engage in any practice or behavior that does not comport with this Antitrust Compliance Policy, nor to authorize, direct, approve, or condone such conduct by any other person. **ANY VIOLATION OF THIS COMPLIANCE POLICY OR OF THE ANTITRUST LAWS WILL SUBJECT ALL EMPLOYEES INVOLVED TO APPROPRIATE DISCIPLINARY ACTION, INCLUDING THE POSSIBILITY OF SUSPENSION WITHOUT PAY OR TERMINATION.**

THE ROLE OF EACH COMPANY EMPLOYEE

We do not expect every employee to be fully conversant with all aspects of the antitrust laws; however, it is expected that each employee will have a general familiarity with the antitrust laws, particularly as they relate to his or her responsibilities within the Company. As a result, it is each RockTenn employee's own personal responsibility to refrain completely from engaging in any conduct that constitutes a "per se" violation, as described in the following pages. Toward this end, an "**Overview of the Federal Antitrust Laws**" and a set of "**Antitrust Guidelines**" have been prepared and are attached to this statement of Antitrust Compliance Policy.

This Antitrust Compliance Policy, the attached Overview and the Guidelines are not a substitute for legal assistance or the answer to all antitrust questions encountered in our businesses, but an invitation to seek advice whenever a Company employee is uncertain whether a particular action is a violation of the antitrust laws. The role of the Company's Legal Department under RockTenn's policy and practice is to provide support and advice to any RockTenn employee in carrying out his or her own personal responsibility and obligation to comply fully with the antitrust laws. We hope that your review of this policy and the other educational tools that we offer will allow you to identify antitrust issues or concerns as they arise. With such information, you will know when legal advice is necessary. Therefore, I urge you to consult with our Legal Department promptly whenever you are in doubt about the legality of a proposed action or its compliance with this Antitrust Compliance Policy.

THE DUTY TO REPORT VIOLATIONS

In addition to your duty to seek advice from the Company's Legal Department on antitrust questions or issues involving your activities, you are also required to report any violations or suspected violations committed by others. Any employee who knows or learns of any activities, whether proposed or ongoing, that he or she believes to be in violation of this Antitrust Compliance Policy or of the antitrust laws has an affirmative duty to report the matter promptly to the Company's Legal Department.

Exhibit D – ANTITRUST COMPLIANCE POLICY

If, for any reason whatsoever, you are uncomfortable with reporting such matters directly to the Legal Department, and if you would prefer to report any alleged violation anonymously, please use the RockTenn Compliance Hotline. The telephone number of the Compliance Hotline is 800-482-9791.

A handwritten signature in black ink, reading "James A. Rubright". The signature is written in a cursive, flowing style.

James A. Rubright
Chairman and Chief Executive Officer

Date: October 4, 2008

Exhibit D – ANTITRUST COMPLIANCE POLICY**ROCKTENN OVERVIEW OF THE
FEDERAL ANTITRUST LAWS****I. PROHIBITED CONDUCT**

The primary federal antitrust statute is the Sherman Act. Like other antitrust laws, its purpose is to promote competition among sellers and to provide a framework for protecting consumers from impermissible conduct that increases prices for goods and services in the U.S market. In most instances, the courts will judge whether a suspect practice violates the antitrust laws by looking at the effect such conduct has on competition. If the practice is reasonably believed to promote and not suppress competition, then the practice is generally permissible.

Over the years, however, certain business practices have been held to be so inherently anti-competitive that they are condemned out of hand without regard to their alleged justifications or the extent of their actual effects on competition. The principal types of conduct that have been deemed to be in this category of "per se" unlawful violations are:

- Price-fixing among competitors
- Allocation of markets or customers among competitors (e.g., an agreement between two competitors not to intrude on each other's designated territorial areas or customers; an agreement to rig bids for a customer's business)
- Agreements among competitors to limit capacity (e.g., an agreement among manufacturers to refrain from any expansion of existing facilities or the building of new facilities for a period of time)

As indicated in this policy, these activities can be criminal and result in prison terms, corporate fines and other forms of punishment.

A. Price-Fixing Among Competitors

Price-fixing is the best known of the automatic per se violations of the Sherman Act and has long been regarded by Government enforcement authorities as the most serious antitrust offense. As far as the Sherman Act is concerned, it is irrelevant that prices are decreased rather than increased; that no exact price is fixed; that the prices set are reasonable under the circumstances; that the purpose of the price-fixing is to end or prevent ruinous competition; or that the defendant's price-fixing behavior had virtually no impact in the market. In short, it is a violation of the Sherman Act for two or more competitors to enter into any arrangement where the purpose or effect of such arrangement is to raise, lower, stabilize, or fix prices, terms or conditions of sale.

While the Sherman Act's penalties require an agreement, such conduct does not have to be reduced to writing or be complete as to every detail. In fact, in most cases the required agreement or understanding is inferred from circumstantial evidence, principally the competitors' actual behavior. An agreement, for example, can be inferred when a representative of one supplier suggests to another that prices are too low in their industry and, shortly thereafter, prices for the same products produced by both companies suddenly increase by the same amount. Accordingly, any oral or written exchange of price-related information among competitors, including through a trade association (see Section B below), is inherently suspect.

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On the other hand, it is generally permissible to obtain information about competitors from actual or potential customers, so long as the customers are not mere conduits for the exchange of information among competitors. For example, if in the course of calling on a prospective customer, the customer indicates that he is currently purchasing the same product from another supplier at 5% below RockTenn's offered price, you may use this information to decide whether you wish to lower your pricing. These types of "vertical" exchanges of information are generally permissible; however, any type of "horizontal" exchange of information between suppliers is strictly forbidden.

Finally, it is crucial to recognize that, under the antitrust laws, illegal price-fixing encompasses agreements or understandings among competitors with respect to any and all terms and conditions of a sales transaction including, for example, credit, delivery, advertising, and discounting.

B. Trade Associations.

While Company memberships in trade association are permissible, such associations often involve meetings of competitors. Whenever possible, you should obtain and review an agenda or program before any trade association meeting. If you are concerned about any items on the agenda, consult with the Legal Department prior to attending the meeting. If there are any departures from the agenda, you should be very sensitive to the issues that are raised. If any discussion even remotely relates to prices, specific or general market conditions, or other competitively sensitive information, such as output plans or conditions of sale, you should immediately voice your objection to discussing the topic. Your participation in that conversation should end immediately. Announce that you are leaving and then do so. If possible, make your exit from the meeting conspicuous so that your departure from the meeting will be remembered by those present.

If you are planning to attend a trade association meeting, you must notify the Legal Department ahead of time to discuss the purpose of such meeting and to review the applicable rules for attendance. Any documents distributed in connection with the meeting (whether before, at, or after) must be forwarded to the Legal Department for its review and, where possible, prior to the meeting.

Please also be especially careful about your conduct at informal social gatherings at trade association meetings. Most of the conversations that cause concern from an antitrust standpoint do not take place in the formal meetings; typically, they occur at the social meetings when many participants feel more at ease in discussing issues of common business interest. Yet, this is when you need to be most on guard, making sure you strictly limit any such contact to minimum pleasantries. Remember that adverse inferences can be (and most often are) drawn by prosecutors from your mere presence at such meetings or gatherings, even if your conduct was completely innocent.

C. Discrimination by a Seller in Prices to Its Customers.

The antitrust laws provide, in general, that it is unlawful for a seller to discriminate among customers who purchase products that are of "like grade and quality." Be aware that the

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question of whether products sold to two different customers constitute “different” products can require analysis by the Legal Department. In this context the term “discrimination” means merely to differentiate among competing purchasers who seek to purchase commodities from the seller of like grade and quality in prices, advertising, or services. These laws also make it illegal for a buyer knowingly to induce or receive such a discrimination.

Price differences to competing customers can be justified under the antitrust laws on various grounds. The most common basis for defending more favorable pricing to a customer is a discount based on “volume.” When a customer purchases substantially more units of a product than another, then a more favorable price to the purchaser of more units may be justified. The law recognizes that there are efficiencies and various types of cost savings (e.g., full truckload - vs- less-than-full truckload) that exist when larger volumes are purchased. Note, however, that the difference in price must bear some reasonable relationship to the amount of the increased purchases. In addition, the discount must be functionally available (i.e., all similarly situated customers know about and can take advantage of this discount by increasing their purchase volumes). If you have questions regarding this area, please contact the Legal Department.

A supplier may also justify a more favorable price when it is attempting to meet a competitive bid in good faith. If, for example, a prospective customer simply tells you that your quote to sell RockTenn products is “way too high” (and does not tell you the specific amount by which your quote is too high), then you may exercise your reasonable judgment as to what you believe, based on then current market conditions, is a good faith quote that would meet (but not beat) the competitor’s price. If, in the exercise of your reasonable judgment, the price you offer to the customer is lower than the price at which you have sold the same product to another customer in order to meet competition, the law will not support a claim of price discrimination.

Finally, you need to bear in mind that there is one way that any claim of price discrimination can be avoided. A seller will not be deemed to have granted “discriminatory” pricing or other allowances or services so long as the seller has made the pricing, allowances or services equally available to all of its competing customers.

D. Relations with Customers and Suppliers.

Another area of potential concern is the granting of some type of exclusive right to sell a manufacturer’s product or to purchase a manufacturer’s product. Often going hand in hand with exclusive distributorships are limitations placed by the manufacturer on the territories or customers of its distributors. These types of restrictions are often allowed under the antitrust laws, but they should not be imposed or enforced without first consulting the RockTenn Legal Department.

One of the principal concerns of the federal antitrust laws is over the actual and potential danger to competition created by the acquisition and concentration of economic power in any particular market by one or a few large firms. Consequently, acquisitions, mergers, and joint ventures may be challenged. A merger or acquisition runs afoul of the antitrust laws

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where the effect may be substantially to lessen competition or tend to create a monopoly. Where monopoly power is present or threatened, a single firm's conduct will be within the reach of the antitrust laws even though it has not combined or conspired with another competitor.

II. DOCUMENT MANAGEMENT.

In complying with this Policy, it is important not only to avoid potential antitrust violations but also to avoid creating the appearance of impropriety through the use of careless or excessive language in our communications or correspondence. Antitrust lawsuits have been seriously affected simply because individuals have improperly described appropriate business activity in business memoranda or public statements. Remember that documents created by you can be used as evidence by the Government or private parties. Company records spanning long periods of time can provide the basis for drawing erroneous conclusions concerning perfectly appropriate business activity. When communicating in written form, be careful to avoid any of the following:

- Using "guilt ridden" words or terms such as, "Please destroy after reading."
- Speculating as to the legal propriety or consequences of conduct.
- Using power phrases such as, "We will dominate the market," or "We will kill the competition."

III. ENFORCEMENT AND PENALTIES

The United States antitrust laws are enforced in four ways: (1) by the Antitrust Division of the United States Department of Justice, (2) by the Federal Trade Commission, (3) by private parties, including through class actions, and (4) by state attorneys general bringing suits on behalf of all allegedly injured natural persons residing within their respective states. Both the Government and private parties can, and often do, pursue antitrust claims against the same parties for the same alleged wrongdoing.

Of the federal antitrust laws, only the Sherman Act is a general criminal statute. **Violation of the Sherman Act is a felony punishable under the statute itself by a fine of up to \$10,000,000 in the case of a corporation and of up to \$350,000, plus up to ten (10) years in jail, for an individual. However, recent legislation has effectively increased these fines to the larger of (a) the foregoing sums, or (b) twice the gross amount gained from the violation or lost by the victim(s). In short, there is no ceiling on the total dollar amount of a fine under some circumstances.**

Normally, the Antitrust Division, which has sole responsibility for enforcing the criminal sanctions of the Sherman Act, will not proceed criminally except against per se or willful and intentional violations. Criminal prosecutions must be commenced within 5 years of the violation.

Enforcement of certain antitrust laws is limited to the Federal Trade Commission. The FTC most commonly enforces the laws through the entry of orders to "cease and desist" from the offensive activity, although the Commission's remedial arsenal includes authority to seek fines of up to \$11,000 per day for certain violations and broad "consumer redress," including

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disgorgement of profits, rescission or reformation of contracts, refund of money or return of property, or payment of damages for other misconduct.

Private plaintiffs who successfully sue under the antitrust laws are entitled to recover three times their proven actual damages plus their reasonable attorneys' fees. Civil actions are barred unless brought within four years of the alleged injury, except where it can be shown that the conduct was fraudulently concealed from the plaintiff. In either Government or private suits, the court may also create remedies for antitrust violations by fashioning appropriate equitable relief--e.g., injunctions, divestitures or mandatory licensing.

Exhibit D – ANTITRUST COMPLIANCE POLICY**ROCKTENN ANTITRUST GUIDELINES**

The following is a list of various permissible and impermissible actions and statements that summarize some of the major antitrust principles. As always, if you have any questions regarding the application of these guidelines, please consult the Legal Department.

DO:

1. Compete vigorously and independently at all times and in every ethical way. Remember that RockTenn is committed to finding a better way and providing superior value to its customers.
2. Maintain corporate independence and avoid, under all circumstances, any kind of agreement, understanding or arrangement, whether formal or informal, with representatives of competitors regarding any competitive matter, and act at all times in a manner that will indicate to everyone that you are competing vigorously and independently without any coordination or agreement with a competitor.
3. Maintain a steady flow of market information, but you must get this information from customers or other permissible sources (e.g., publicly-available price lists) but never directly from competitors. Record and document in your files the sources of information about competitors and the basis for any decision that might be subject to suspicion.
4. Limit your dealings with competitors that are also our customers or suppliers to the customer or supplier relationship and immediately report to your supervisor any attempt by your counterpart to mix roles.
5. Avoid any tactic or course of conduct that could be construed as being designed to exclude competitors, eliminate a particular competitor, limit output, restrict any type of competition or control prices in a market.
6. Treat all customers honestly and equitably, and absolutely avoid any discussion of customer selection or dealing with any other customer.
7. Avoid any marketing, advertising or other program or method which could be characterized as unfair or deceptive, and always adhere to the principles of honesty, frankness and forthrightness in the sale of RockTenn's products.
8. Strive to treat competing customers equally, even though vigorous competition, ongoing price changes and special deals by competitors may require us to meet competitive prices to one or more customers. In such cases, seek advice from the Legal Department.
9. Recognize the fact that each RockTenn employee is personally responsible for his or her compliance with the antitrust laws and with the RockTenn Antitrust Policy.
10. Contact the RockTenn Legal Department to obtain support or advice with respect to any antitrust issue or question you may have as you carry out your personal responsibility for compliance with the antitrust laws and RockTenn policy.

DON'T:

1. Do not enter into any agreement, general understanding or discussion with any competitor concerning any of the following subjects:
 - a. Prices, rebates or discounts
 - b. Terms or conditions of sale, including credit, freight costs
 - c. Profits, profit margins or costs

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- d. Market shares
 - e. Distribution practices
 - f. Manufacturing output or inventory
 - g. Sales or markets
 - h. Selection, classification, rejection or termination of customers or classes of customers
 - i. Exchange of competitive information
 - j. Any other matter inconsistent with complete freedom of action and independence of the Company in the conduct of its business.
2. Do not attend meetings with competitors, including both trade association gatherings and informal meetings, at which prices, specific or general market conditions, or any of the foregoing subjects are discussed.
 3. Do not obtain information about competitors (particularly price sheets) directly from such competitors.
 4. Do not enter into any agreement, understanding or discussion with any customer as to any of the following (except with the prior approval of legal counsel):
 - a. Restricting the territories in which the customer may resell;
 - b. Restricting the customer or classes of customers to which the customer may resell;
 - c. Prohibiting or restricting the customer from handling the products of a competitor; or
 - d. Requiring the customer to purchase one product to get one in short supply or requiring him to deal exclusively with RockTenn.
 5. Do not set pricing on your products with the “predatory intent” of injuring or destroying competition--e.g., selling below cost.
 6. Do not let existing customers influence your decision on whether to sell (or the terms of the sale) to a new or other existing customer; determine the basis of your relationship with any one of your customers independently of any pressure, threats or influence from other customers.
 7. Do not make statements, either orally or in writing, that exaggerate RockTenn’s position in a market or that express an intent to dominate a market, including a desire to drive competitors out of business.
 8. Do not extend different discounts, rebates or other price adjustments, or different terms or conditions of sale, to competing customers in the same class or for the same product, without first checking with your superior and seeking advice from the Legal Department.
 9. Do not furnish advertising or sales promotional material or technical services to one customer unless you make such material or services available on a proportionally equal basis to all competing customers in the same class.
 10. Do not require a customer to buy one product from RockTenn as a condition of your selling him another.
 11. Do not make sales or purchases conditioned on the other party making reciprocal purchases or sales from RockTenn.
 12. Do not fail to contact your superior and the Legal Department for assistance if you have any questions concerning compliance with these Guidelines or our Antitrust Compliance Policy.
 13. Do not fail to contact your supervisor and the Legal Department for assistance whenever an incident, dispute or issue occurs involving the antitrust laws.

Exhibit D – ANTITRUST COMPLIANCE POLICY**CONTACT WITH COMPETITORS MEMORANDUM****BACKGROUND**

Discussions with competitors probably pose the single greatest potential threat for antitrust violations. It is imperative that our discussions with competitors be carefully limited to permissible situations (e.g., participation in certain trade association committees) and conducted so as to avoid even the appearance of impropriety. When interacting with competitors is permissible, very important rules always apply and must be followed. For example, under no circumstances whatsoever should there be any sharing of competitively sensitive information that includes any of the following topics:

- Past, present or future pricing, pricing strategies or pricing policies with respect to specific customers or with respect to general market conditions.
- Proposed or actual bids to customers.
- Cost structures or pricing of raw materials, component parts, labor, energy or any other price component.
- The capacity of the industry to supply products, including the building of new facilities, the closure of older facilities, or changes in the output of existing facilities.

No activity or communication with a competitor should ever include any discussion that might be construed as an attempt to prevent any person or business entity from gaining access to any market or customer for products or services, or to prevent any business entity from otherwise purchasing goods or services freely in the market. Do not refer, even in jest, to (i) the possibility of participants coordinating competitive behavior with each other, or (ii) the market power of participants, or (iii) the boycotting of or refusal to deal with a competitor, or (iv) harming a competitor in any way whatsoever. Also, do not engage in discussions involving general market conditions, such as, whether you think board prices are going to go up or down in the near future or the anticipated strength of the folding carton demand.

CUTTING OFF THE DISCUSSION

If an improper topic is raised in the presence of a competitor, you should immediately remove yourself from the discussion. You should emphatically state to those present your belief that the topic of discussion is inappropriate and that it may constitute a violation of the antitrust laws. You should then immediately report this incident orally to the Legal Department and follow up with a written report pursuant to the reporting requirement discussed below.

DOCUMENTING DISCUSSIONS WITH COMPETITORS

All discussions with competitors should be documented except for the following contacts or discussions:

1. Casual or Social Discussions

For example, if you run into an acquaintance who happens to be a competitor and the discussion is limited to general discussions such as sporting events, kids, or other non-business related topics, there is no need to document this discussion. In those instances

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where a competitor is a long-standing or close friend, please be aware that you must still always take care not to talk about the prohibited topics.

2. Participation on Trade Association Committees

As a general rule, there is no need to document discussions that take place at a trade association meeting. For example, if you are attending a trade association's technical committee meeting, where a discussion regarding the overall safety of a common industry product is being discussed, such discussions with competitors do not have to be documented. However, if at any point during a trade association meeting or social gathering, the subject of discussion turns to pricing, policies, actual or proposed bids, capacity, costs, marketing or strategic plans, general market conditions or any other business related topic that could involve competitively sensitive information, you must withdraw from the discussion and then document the discussion according to the rules set forth below. In withdrawing from the discussion, you must make sure that all participants clearly understand why you are withdrawing.

3. Customer / Vendor Relationships with Competitors

There are some occasions when RockTenn employees have direct contact with employees of competitors in the performance of certain routine transactions. For example, the Folding Carton Division regularly purchases SUS and SBS from other vertically integrated competitors. In addition, the Paperboard Division routinely sells paperboard to competitors of RockTenn's downstream operations. As a general rule, when you are engaged in routine transactions with such competitors who are either customers or vendors to RockTenn, there is no need to document such discussions unless an inappropriate matter is raised. In such routine discussions, it is critically important that the parties very strictly adhere to the rules regarding contact with competitors. For additional information and guidance on contacts with competitors, please see the RockTenn Antitrust Compliance Policy that is posted on the RockTenn Intranet.

4. Joint Venture or Merger and Acquisition Discussions

As a general rule, these discussions need not be documented unless one of the above referenced inappropriate topics is raised. In these circumstances, however, it is critical that the relationship with the prospective partner or sale/acquisition candidate be conducted pursuant to Legal Department involvement in the proposed transactions.

RULES FOR DOCUMENTING CONTACT WITH COMPETITORS

You must document any other discussion with a competitor in writing, and it should be sent to Brad Hasten in the Legal Department at the Home Office. The document should be strictly limited to the facts of the discussion that took place, including your efforts to discontinue the topic of the discussion. Please include the following items in any written summary:

- Name of competitor and his/her company;
- Location where the discussion took place;
- Date and time of discussion; and
- A brief description and factual summary of the discussion that took place.

Exhibit D – ANTITRUST COMPLIANCE POLICY

For your convenience, a form is attached that you should use in memorializing such contacts.

Upon completion of the documentation, you should send the original to Brad Hasten and keep a copy for your files. If you have any further questions regarding this matter, please feel free to contact Brad at (678) 291-7422.

BUSINESS CONDUCT AND COMPLIANCE

Appendices

Exhibit D – ANTITRUST COMPLIANCE POLICY

CONTACT WITH COMPETITORS

Submitted by:

Name

Division

Position

Contact with Competitor:

Name of Competitor Contact

Name of Competitor Company

Date, time and place of discussion

Brief factual summary of discussion that took place:

PLEASE RETURN TO BRAD HASTEN IN THE ROCKTENN LEGAL DEPARTMENT VIA FAX (770-248-4402) OR BY MAIL TO THE HOME OFFICE.

ACKNOWLEDGMENT AND RECEIPT

I have received a copy of the Rock-Tenn Company Antitrust Compliance Policy, Overview of Federal Antitrust Laws, Rock-Tenn Company Antitrust Guidelines and Contact with Competitors Memorandum.

Exhibit D – ANTITRUST COMPLIANCE POLICY

My signature acknowledges that:

1. I have read and understand the above documents.
2. I am aware that a knowing violation of the antitrust laws can lead to disciplinary measures, including termination.
3. I understand that I have an obligation to report any actual or suspected violation of RockTenn's Antitrust Compliance Policy or the applicable laws to the Company's Legal Department.
4. I have the opportunity to report any such violations anonymously to the RockTenn Compliance Hotline at 1-800-482-9791 and that such reporting shall be undetectable as to its source and without retribution.

Employee's Name (Please Print)

Employee's Signature

Date

Plant #

Interpreter's Signature (If Applicable)

Interpreter's Name (Printed)